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United Nations

Report of the Committee on Contributions

General Assembly

Official Records • Forty-seventh Session
Supplement No. 11 (A/47/11)

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I. ATTENDANCE

1. The fifty-second session of the Committee on Contributions was held at United Nations Headquarters from 15 June to 2 July 1992. The following members were present:

Mr. Kenshiro AKIMOTO

Syed Amjad ALI

Mr. Henrik AMNEUS

Mr. Sergio CHAPARRO Ruíz

Mr. Yuri A. CHULKOV

Mr. Jorge José DUHALT

Mr. David ETUKET

Mr. John D. FOX

Mr. Ion GORITZA

Mr. Peter GREGG

Mr. Imre KARBUCZKY

Mr. Vanu G. MENON

Mr. Atilio N. MOLTENI

Mr. Mohamed Mahmoud OULD CHEIKH EL GHAOUTH

Mr. Dimitri RALLIS

Mr. Ugo SESSI

Mr. WANG Liansheng

Mr. Bagbeni Adeito Nzengeya was not able to attend.

2. The Committee elected Syed Amjad Ali as Chairman and Mr. Atilio N. Molteni as Vice-Chairman.

II. TERMS OF REFERENCE

3. The Committee conducted its work on the basis of General Assembly resolutions 46/221 A to D of 20 December 1991, which read as follows:

"A

"*The General Assembly*,

"...

"*Bearing in mind* rule 160 of the rules of procedure of the General Assembly,

"1. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for the years 1992, 1993 and 1994 shall be as follows, unless a new scale is approved earlier by the General Assembly on the recommendation of the Committee on Contributions, should the Committee, in accordance with its mandate and the rules of procedure of the General Assembly, so recommend, on the basis of substantial changes in relative capacity to pay, taking into account, as appropriate, representations made by Member States and/or its ongoing work on methodology as requested in part B below:

"... 1/

"2. *Resolves also* that:

"...

"(*b*) For their year of admission, the Democratic People's Republic of Korea, the Federated States of Micronesia, the Republics of Korea and the Marshall Islands, which became States Members of the United Nations on 17 September 1991, shall contribute at the rate of one ninth of 0.05, 0.01, 0.69 and 0.01 per cent, respectively. For their year of admission, the Republics of Estonia, Latvia and Lithuania, which also became States Members of the United Nations on 17 September 1991, shall contribute at the rate of one ninth of the rates to be determined by the Committee on Contributions during its fifty-second session. The contributions of the Democratic People's Republic of Korea and the Republic of Korea shall be adjusted by one ninth of the flat fee paid for the participation in

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"1/ The assessment rates of the Republics of Estonia, Latvia and Lithuania are to be determined by the Committee on Contributions during its fifty-second session, taking into account the results of the study of the International Monetary Fund in progress. The assessment rates will be deducted from the assessment rate of the Union of Soviet Socialist Republics of 9.41 per cent and will be retroactive for the assessments of the three Member States for the purposes of paragraph 2 (*b*) below for 1991 and for the duration of the scale.

United Nations activities as non-member States for 1991. The contributions of the new Member States shall be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations of the United Nations;

"...

"B

"*The General Assembly*,

"*Recalling* all its previous resolutions on the scale of assessments, in particular resolutions 39/247 B of 12 April 1985, 43/223 B of 21 December 1988 and 45/256 A and C of 21 December 1990,

"*Having considered* the report of the Committee on Contributions, [2]

"*Taking note* of the views expressed in the Fifth Committee during the forty-sixth session, [3]

"*Bearing in mind* the difficult economic situation faced by many Member States, in particular the developing countries and, among them, the least developed countries,

"*Recalling* that there is a need to keep under review the relationship between each of the elements and factors of the methodology,

"*Recognizing* that shorter statistical base periods better reflect the capacity to pay of Member States at the time of payment,

"*Considering* that long statistical base periods even out the fluctuation in individual rates of assessment resulting from abrupt or short-lived economic changes,

"*Also considering* that a close relationship exists between the length of the statistical base period and the scheme of limits,

"*Recalling* that the General Assembly had requested the Committee on Contributions in its resolution 45/256 A, paragraph 4 (*a*), to continue its work on the scheme of limits, with a view to reducing speedily any of its excessive distorting effects,

"*Recognizing* the importance of the uniform exchange rates in the conversion of national income in local currency into United States dollars,

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"[2] *Official Records of the General Assembly, Forty-sixth Session, Supplement No. 11* and addenda (A/46/11 and Add.1 and 2 and Add.2/Rev.1).

"[3] See A/C.5/46/SR.28, 30, 32, 34, 35, 37-42 and 57, and corrigendum.

"*Recalling* the need to base ad hoc adjustments to the machine scale of assessments on the criteria endorsed by the General Assembly in its resolution 45/256 A, paragraph 3,

"1. *Reaffirms* that:

"(*a*) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

"(*b*) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

"(*c*) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

"2. *Considers*, in principle, in accordance with paragraph 1 above, that:

"(*a*) The scheme of limits should be phased out;

"(*b*) The low per capita income formula should be an integral and automatic adjustment mechanism;

"(*c*) Debt adjustment should be on the basis of reliable and verifiable data;

"3. *Requests* the Committee on Contributions, in the context of its ongoing work to review methodology, to provide commentary, analysis and, as appropriate, recommendations on possible changes of the current methodology on the basis of the following elements, and to provide illustrative scales thereon and to report accordingly to the forty-seventh session:

"(*a*) Ten-year statistical base period;

"(*b*) Uniform exchange rates in accordance with these criteria:

"(i) Exchange rates obtained from the International Monetary Fund for all Member States which are members of the Fund;

"(ii) Exchange rates based on technical advice of the International Monetary Fund for States which are not members of the Fund;

"(iii) United Nations operational rates for Member States for which criteria (i) and (ii) are not applicable;

"(iv) The Committee on Contributions should provide detailed explanations for exchange rates not based on any of the criteria listed under (i) to (iii) above;

"(c) Debt-adjusted income as proposed by the Committee on Contributions in paragraph 39 of its report to the General Assembly at its forty-fifth session; 4/

"(d) A low per capita income allowance formula with a per capita income limit of the average world per capita income with a gradient of 100 per cent;

"(e) A floor rate of 0.01 per cent and a ceiling rate of 25.00 per cent;

"(f) A method for phasing out the scheme of limits over two three-year scale periods which would also include provisions to avoid, to the extent possible, the allocation of additional points as a result thereof to developing countries;

"4. Also requests the Committee on Contributions to examine ways and means to minimize, to the extent possible, the allocation of additional points to developing countries which were benefiting from application of the scheme of limits, in the first six years of the post-transition period;

"5. Decides that individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

"6. Requests the Committee on Contributions to use the criteria approved by the General Assembly in its resolution 45/256 A, paragraph 3, for the ad hoc adjustment of the machine scale and to provide detailed information on all decisions made in this regard, it being recognized that the continued existence of the ad hoc adjustment process depends on the availability of points provided voluntarily by Member States;

"7. Also requests the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessments, in particular with regard to:

"(a) The application of price-adjusted rates of exchange;

"(b) Alternative income concepts;

"(c) The possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in General Assembly resolution 43/223 B, paragraph 3;

"(d) Man-made disasters;

"4/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 (A/45/11).

"(e) Problems of refugee host countries

and to report to the General Assembly at its forty-seventh session on its work in all these areas;

"8. Further requests the Committee on Contributions to include in its reports to the General Assembly full and detailed information on the considerations underlying its decisions and recommendations;

"9. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance, if necessary.

"C

"The General Assembly,

"Recalling its resolution 45/256 C of 21 December 1990,

"1. Requests the Committee on Contributions to hold information meetings at its regular sessions during which new scales of assessments are prepared;

"2. Requests the Secretariat to provide relevant information and documentation at the disposal of the Committee on Contributions upon request by Member States.

"D

"The General Assembly,

"1. Requests the Committee on Contributions to explore, as appropriate, means by which the existing methodology might be improved, taking into account the views expressed by delegations in the Fifth Committee, and to report on their quantifiability to the General Assembly at its forty-eighth session;

"2. Also requests the Committee on Contributions to present alternative methodologies and to comment upon a model scale using a statistical base period of ten years, which would be arrived at by distributing average national income weighted by per capita national income, and whose calculation would be followed by the application of the existing floor and ceiling rates to be examined at the forty-seventh session, and further requests the Committee to consider, as appropriate, the question of transition from the current to an alternative methodology over a period of time in the event the General Assembly was to make such a decision."

4. The Committee carefully considered the resolutions and discussed them on the basis of the relevant summary records of the Fifth Committee (A/C.5/46/SR.28, 30, 32, 34, 35, 37-42 and 57).

III. SCALE METHODOLOGY

A. Illustrative machine scales

5. In preparing illustrative scales, as requested in paragraph 3 of General Assembly resolution 46/221 B, the Committee analysed the following elements:

(a) Uniform exchange rates;

(b) Debt-adjusted income;

(c) Low per capita income allowance formula;

(d) A method for phasing out the scheme of limits.

6. With reference to uniform exchange rates, the Committee agreed that the guidelines laid down by the General Assembly were appropriate and subsequently applied them in the calculation of the rates of assessment for the new Member States.

7. With reference to debt-adjusted income, some members noted that the application of the debt-adjusted income concept (DAI) would better reflect the capacity to pay of Member States as it is based on actual repayment of debt. Other members noted that the application of DAI would increase the rates of assessment of some indebted developing countries, which would be compensated for by adjustments envisaged in the overall package contained in paragraph 3 of the resolution.

8. With reference to the low per capita income allowance formula, some Committee members considered that upgrading the gradient to 100 per cent constitutes a positive step towards a partial restoration of the value of the low per capita income formula, which has been steadily eroding since it was first applied. It was noted that there was not any technical justification for applying a gradient of only 85 per cent and that the utilization of a gradient of 100 per cent will simplify and give more transparency to the methodology and at the same time will provide more benefit to countries with very low income per capita. These members were of the view that the adjustment of the low per capita income formula, together with the other adjustments presented in paragraph 3 of General Assembly resolution 46/221 B, were to be considered as an integral package for the improvement of the methodology to determine the scale of assessments and will better reflect the relative capacity to pay of Member States.

9. Some other Committee members expressed doubt regarding the justification for and advisability of using a 100 per cent gradient. In their opinion, this might result in too much instability in individual rates of assessment, especially following the elimination of the scheme of limits, and overemphasizes per capita income to the point of denying the principle of sovereign equality as it relates to the sharing of responsibility. They considered a gradient of 85 per cent the maximally acceptable level of relief that should be granted on the basis of per capita income. They also expressed the view that the use of a 100 per cent gradient would unfairly penalize countries with small populations or small-size economies.

10. A view was also expressed that the automatic adjustment of the upper per capita income limit lacked justification because it was not commonly followed in national taxation systems, and also the growth rates of the economies of Member States were different.

11. With reference to the phasing out of the scheme of limits, the Committee examined three different approaches based on:

(a) The progressive application of the existing scheme of limits six times to the same scale resulting in six separate scales (see annex I A and B);

(b) The progressive application of the existing scheme of limits three times each for 2 three-year scale periods resulting in six separate scales (see annex II A and B);

(c) The application of a modified scheme of limits for 2 three-year scales with the aim of eliminating about one third of the scheme's effect in each application and having the final third eliminated with the start of the following scale period. For the purpose of this approach, the existing parameters of the scheme of limits were widened by 70 per cent (see annex III A and B).

12. The results achieved through all three approaches demonstrate that most of the effect of the scheme could be eliminated over 2 three-year scale periods. However, it should be noted that the figures in annexes I to III can only serve strictly indicative purposes; as explained below, they do not represent realistic results and, therefore, should be evaluated very cautiously. With the exception of the least developed countries and the United States of America, individual rates of assessment could vary considerably from those shown in the annexes, for these reasons:

(a) National income data in local currencies for 1990, the most recent available, were used for scale years beyond 1994. Repetitive use of the 1990 data would permit an accurate projection only if one assumed identical growth for all countries for subsequent years, which is clearly unrealistic;

(b) Similarly, no variation in exchange rates are taken into account beyond 1990;

(c) Eventual replacement of 1990 data with real data in subsequent years will also affect the upper per capita income limit;

(d) National income data for 1990 could not be adjusted for debt as the necessary data were unavailable;

(e) For reasons of comparability and lack of relevant information, the annexes only reflect those Member States which were included in the current scale as adopted by General Assembly resolution 46/221 A;

(f) Possible ad hoc adjustments are not reflected.

13. In view of the uncertainties about the real effect of the phasing out of the scheme of limits and its adverse effect on the individual rates of assessment of several developing countries, some members expressed the view

that it may be best to retain the existing scheme of limits, coupled with ad hoc adjustments, for the next 2 three-year scale periods before it is eliminated altogether. This, in their view, would be a much better approach than attempting to phase out the scheme of limits by using the methods outlined above.

14. The Committee was not in a position to make recommendations on a method which would avoid, to the extent possible, the allocation to developing countries of additional points which may result therefrom, as requested in paragraph 3 (f) of General Assembly resolution 46/221 B. For related reasons, it did not examine ways and means to minimize, to the extent possible, the allocation of additional points to developing countries which were benefiting from the application of the scheme of limits in the first six years of the post-transition period, as requested in paragraph 4 of resolution 46/221 B. Some members expressed the view that the General Assembly could consider ways and means of avoiding the allocation of additional points to developing countries, if the scheme of limits is phased out. It was felt that ad hoc adjustments were perhaps the only means available for such purposes. However, in preliminary discussions on these topics, doubts were expressed with regard to the advisability of such measures as they would effectively maintain or reintroduce a scheme of limits.

15. In this connection, a view was expressed that paragraph 3 of General Assembly resolution 46/221 B was formulated in such a way that it deprived the Committee of its raison d'être as an expert body, reducing it to making comments on hypothetical scales of assessments calculated on the basis of criteria pre-determined by the General Assembly.

B. Improvements of the methodology for future scales

1. Adjustments to national and per capita income

16. In response to the mandate contained in paragraph 7 (b) to (e) of General Assembly resolution 46/221 B, the Committee took note of a paper by the United Nations Statistical Division (Statistical Division), which provided a review of work done by the Committee on Contributions over the past 12 years on certain adjustments to national and per capita income in the calculation of the scale of assessments so as to better capture the capacity to pay of Member States. The note indicated that adjustments have been made to national and per capita income over the years in response to continuing concerns of the General Assembly such as those reflected in paragraph 7, its resolution 46/221 B, and paragraph 3 of its resolution 43/223 B.

17. Over the past 12 years, several different approaches were examined with a view to arriving at better approximations of the capacity to pay. One was the indicator approach by which a large group of socio-economic indicators were used to derive alternative country ranks based on gross domestic product per capita. The Committee used the ranking as background information in the mitigation process. As a result of the labour-intensive data collection process, the use of indicators in this manner soon raised serious cost-benefit questions. It also posed insurmountable problems concerning the choice of indicators and data availability.

18. Another approach was an attempt to incorporate a limited number of socio-economic indicators into the scale methodology. This broader use of the indicators was hampered by the inability to select appropriate indicators, reach agreement on the necessary weights and norms for specific indicators, the danger of double counting and other conceptual problems.

19. In order to overcome the problems of the indicator approaches, the use of alternative income concepts has been explored by the Committee in recent years. The work in this area is linked to improvements in the concepts and standards of the national accounts compilation methodology.

20. The alternative income concepts considered by the Committee include debt-adjusted income, disposable income, sustainable income, monetary income and income adjusted for changes in national wealth. While all these alternative income concepts pose conceptual and/or data problems, the Committee has in the past viewed alternative income concepts as an improvement over the indicator approach, in particular because of their potential to eliminate double counting. By paragraph 3 (c) of its resolution 46/221 B, the General Assembly has mandated the use of debt-adjusted income in the preparation of illustrative scales.

21. In view of the advances made over the years, the Committee decided to keep this aspect of its work under review. Some members stressed the importance of maintaining the growing link between adjustments to national income for the purposes of the scale methodology and the ongoing work in the Statistical Division which is geared to the continuous improvement of the system of national accounts and the related database.

22. In this connection, some members of the Committee voiced concern about the implications of the model scale the Committee examined in response to the mandate contained in General Assembly resolution 46/221 D (see sect. III C, below). Other members considered that the model scale prepared in response to resolution 46/221 D complied fully with the system of national accounts as it was based on both national income and per capita income in determining capacity to pay, which are standard elements in the database currently utilized.

23. With regard to the specific concerns reflected in paragraph 7 of resolution 46/221 B, the Committee noted that the questions of dependency of countries on one or a few products, negative net flow of resources and limited capacity to acquire convertible currencies were discussed and data had been compiled previously in the context of the indicator approach. Operational use of the information by the Committee was difficult because data were not available for a sufficiently large number of countries and often only with delays of several years. As not much has changed with regard to data availability since these topics were discussed in the 1980s, their further pursuit is not considered to be very productive at present.

24. The use of deteriorating terms of trade was first addressed in the context of the indicator approach and subsequently in the context of the price-adjusted rates of exchange (PARE) methodology. In the latter instance, adjustments to the PARE conversion rates were made for changes in the terms of trade. In order to make these adjustments, separate information was used on price indices for imports and exports. The necessary information was not

readily available for many countries, and adjustments made for the remaining countries resulted in only minor modifications, that is, plus or minus 5 per cent, of the conversion rates and corresponding assessment rates. At that time, some Committee members also expressed doubt about the appropriateness of the incorporation into the scale methodology of terms-of-trade adjustments. In view of this, and because data availability has not improved, further pursuit of this issue would be unlikely to produce more promising results than before.

25. While it is conceptually feasible to take into account the effects of man-made disasters, actual incorporation of such effects into the scale methodology would require data on the changes in national wealth resulting from such disasters as well as information on national wealth itself. The latter data are still as difficult to obtain today as they were in 1979 when the Statistical Division carried out a survey of national wealth estimates. Furthermore, adjustment of the data of countries experiencing changes in wealth as a result of national or man-made disasters can only be carried out on a country-by-country basis, cannot be easily standardized internationally and would generally involve detailed studies that could not be carried out by the Statistical Division as part of its annual servicing of the Committee on Contributions.

26. The incorporation into the scale methodology of the problems of refugee-host countries could be accomplished through the use of an alternative income concept which is derived by deducting from national income the expenses of Governments for providing refugees with a basic but acceptable standard of living. There are, however, a number of problems with this approach which complicate its adoption. A major problem is that the meaning of the resulting alternative income concept may differ from country to country depending on how the refugees are treated in the respective national accounts.

2. Application of price-adjusted rates of exchange (PARE)

27. In response to the mandate contained in paragraph 7 (a) of General Assembly resolution 46/221 B, the Committee considered a progress report on the further development of PARE prepared by the Statistical Division. In continuation of the Committee's extensive work in this area, 1/ it contains a discussion of conceptual issues related to different PAREs and other conversion rates, a brief summary of an analysis of the changes in world GDP distribution between countries and regions for the period 1970 to 1989, and illustrations of the quantitative effects on the scale of assessments of the different PAREs. A summary of the progress report's substance and two illustrative tables are provided in annex IV to the present report.

28. The Committee recalled that it used PARE in the preparation of the current scale of assessments for the conversion of national income in local currency to United States dollars for seven countries with extremely large discrepancies between exchange rate movements over time and changes in domestic prices. 2/ The Committee noted that the World Bank has been using for some time a PARE-type exchange rate which combines average annual market exchange rates for one year with two PARE rates for the same year, one based on the previous year and the other based on the year prior to that. However,

the Committee was informed that the PARE-type exchange rate used by the World Bank is not appropriate for the purposes of the scale of assessments.

29. The Committee is of the opinion that the progress report presented by the Statistical Division represents significant refinement to the PARE methodology. It decided to continue work in this area despite the inherent conceptual imperfections of PARE, especially with regard to the choice of an appropriate base period. While the use of purchasing power parities theoretically entails fewer complications than that of PARE, it is expected to take many more years before data would be available for a sufficiently large number of countries.

C. Alternative methodologies

30. In the context of addressing the mandate contained in paragraph 2 of General Assembly resolution 46/221 D, the Committee recalled a study on alternative assessment methodologies, which it reviewed during its forty-sixth session. 3/ On the basis of information obtained from 28 organizations, of which 12 were affiliated with the United Nations system, the study identified six approaches to the apportionment of expenses which were different from the United Nations approach of doing so on the basis of Member States' capacity to pay. The alternative approaches included:

(a) Division of the budget into parts, one according to capacity to pay and the other(s) according to other criteria;

(b) Incorporation of an element of weighted voting;

(c) Division of the membership into groups for purposes of determining contributions;

(d) Equal-share apportionment;

(e) Relating costs to benefits derived by Member States from the Organization.

31. The Committee noted in 1986 that the principle of capacity to pay predominated in organizations within the United Nations system and also in a large number of organizations surveyed outside the system. It then had an extended discussion on four alternative methodologies which depart significantly from the United Nations methodology, namely assessment by groupings; relating assessment to factors such as permanent membership in the Security Council, sovereign equality and capacity to pay; apportionment of an additional percentage of the budget to non-permanent members of the Security Council during their two-year term; dividing the budget into core and non-core parts.

32. In reviewing these alternatives in 1986, the Committee noted that the first alternative fell within the capacity-to-pay approach and entailed essentially technical questions. The other three alternatives were thought to involve political issues which a number of Committee members considered to be outside the ambit of the Committee on Contributions.

33. At its present session, the Committee, as mandated in General Assembly resolution 46/221 D, considered a model scale using a statistical base period of 10 years, which would be arrived at by distributing average national income weighted by per capita national income, and whose calculation would be followed by the application of the existing floor and ceiling rates. The model scale is shown in column 5 of annex V to the present report.

34. Some Committee members felt that the rates in column 4 of annex V better reflected the capacity to pay of Member States than those calculated on the basis of the current methodology as they took into account, in an equitable manner, both the dimension of the economy and the relative wealth of Member States. They considered that this approach is based on objective and transparent criteria which make the methodology easier to understand and lead to results which are more fair and technically sound. Moreover, the methodology outlined in annex V would remove some of the major distortions found in the existing methodology. The only remaining distortions would be the ceiling and the floor.

35. Other members were of the view that the model scale depended too heavily on per capita national income which, in their opinion, did not sufficiently capture the capacity to pay of Member States. They had difficulties with the conceptual underpinnings of this approach as they could not identify the assumptions underlying a twofold use of national income or the basic rationale. In their opinion, it was based on income concepts, which cannot be readily explained in unambiguous technical terms and would weaken rather than maintain or strengthen the link between the scale methodology and internationally accepted national accounting standards which have been painstakingly developed over many years. Quite apart from conceptual concerns, the results of this approach were not deemed any more acceptable than those emanating from the present scale methodology.

36. In this connection, a view was expressed that in recent years there had been an increasing tendency in the discussions on the methodologies by the United Nations to focus excessively on technical aspects of specific criteria such as low per capita national income. It was suggested that, in order to restore some of the political wisdom and sense of proportion lost over the years, the principle of capacity to pay should be reviewed by an independent high-level body from a much wider, non-technical viewpoint, bearing in mind the provision of Article 2, paragraph 1, of the Charter on the principle of sovereign equality.

37. The Committee did not have an extensive discussion on the substance of this statement because some members felt that it was outside its competence and suggested that the Fifth Committee might be a more appropriate forum. Some other members stated that they shared some of the underlying concerns expressed in paragraph 36.

38. Some members considered that the terms of reference for the Committee clearly define it as an advisory expert body of the General Assembly. They underlined the attributions of the General Assembly as the supreme authority in establishing the criteria and the procedures for the determination of the scale of assessments of Member States.

IV. ASSESSMENT OF NEW MEMBER STATES

39. The Committee considered the assessment of new Member States in the context of paragraph 1 of General Assembly resolution 46/221 A and rule 160 of the rules of procedure of the General Assembly.

40. In footnote 1 of paragraph 1 of the resolution, the General Assembly resolved that "the assessment rates of the Republics of Estonia, Latvia and Lithuania are to be determined by the Committee on Contributions during its fifty-second session, taking into account the results of the study of the International Monetary Fund in progress. The assessment rates will be deducted from the assessment rate of the Union of Soviet Socialist Republics of 9.41 per cent and will be retroactive for the assessments of the three Member States for the purposes of paragraph 2 (b) below for 1991 and for the duration of the scale".

41. According to rule 160 of the rules of procedure of the General Assembly, the Committee is called upon to advise the Assembly on assessments to be fixed for new Members. Regulation 5.8 of the Financial Regulations of the United Nations provides that "new Members shall be required to make a contribution for the year in which they become Members and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly".

42. Under the terms of General Assembly resolution 69 (1) of 14 December 1946, new Members are required to contribute to the annual budget of the year in which they are first admitted, at least 33.33 per cent of their percentage of assessment determined for the following year, applied to the budget of the year of admission. However, by a subsequent decision of the Assembly, exceptions have been made to the one-third rule. Since 1955, the prescribed minimum has been reduced to one ninth for almost all States admitted during the last four months of the year and to varying proportions for Member States admitted during the early part of the year.

43. The Committee recalled that the three Baltic States were admitted to the United Nations on 17 September 1991 under the General Assembly resolutions indicated below:

	General Assembly resolution
Estonia	46/4
Latvia	46/5
Lithuania	46/6

44. Since that date, another 12 new Member States have been admitted to the Organization, namely:

Member State	Date of admission	General Assembly resolution
Armenia	2 March 1992	46/227
Azerbaijan	2 March 1992	46/230
Kazakhstan	2 March 1992	46/224
Kyrgyzstan	2 March 1992	46/225
Republic of Moldova	2 March 1992	46/223
Tajikistan	2 March 1992	46/228
Turkmenistan	2 March 1992	46/229
Uzbekistan	2 March 1992	46/226
San Marino	2 March 1992	46/231
Bosnia and Herzegovina	22 May 1992	46/237
Croatia	22 May 1992	46/238
Slovenia	22 May 1992	46/236

45. The Committee recalled that the rates for Belarus, Ukraine and the former Union of Soviet Socialist Republics throughout their membership had been determined through the distribution among them of the rate calculated for the former Union of Soviet Socialist Republics on the basis of an agreement dating back to 1946 regarding the proportional strength of their economies. It was also recalled that this agreement was never modified despite the economic changes which undoubtedly occurred since 1946. The Committee also noted that the rates for the former Union of Soviet Socialist Republics had always been calculated on the basis of aggregate national income and population data for all 15 former republics, and that separate data for Belarus and Ukraine had never been available at the Statistical Division.

46. In view of the unique manner in which the rates of assessment for Belarus and Ukraine were determined in the context of the former Union of Soviet Socialist Republics and because of the special relationship which existed among the 15 republics of the former Union of Soviet Socialist Republics during the base period of the scale of assessments, the Committee decided to include Belarus and Ukraine in its considerations as well.

47. The Committee also included Georgia in its considerations owing to its application for United Nations membership (A/46/938-S/24116), its relationship with the former Union of Soviet Socialist Republics, and following the same considerations as for the Democratic People's Republic of Korea and the Republic of Korea last year. 4/

48. In its consideration of the assessment rates for all republics of the former Union of Soviet Socialist Republics, the Committee decided to adopt a uniform approach. Because of this decision, owing to technical constraints, the Committee, fully aware of the unique political context, and without

wishing to prejudge the decisions of the Security Council and the General Assembly concerning Georgia, dealt with the rates of assessment of all Member States which had been part of the former Union of Soviet Socialist Republics, and of Georgia, together. It dealt with them on the basis of 10.90 per cent, the combined rates of Belarus, Ukraine and the former Union of Soviet Socialist Republics, adopted by the General Assembly in the current scale of assessments, and national income and population statistics available at the Statistical Division of the United Nations for the years 1980-1989, which constitute the statistical base period for the current scale.

49. For reasons similar to those described in paragraph 48, the Committee dealt with the rates of assessment for Bosnia and Herzegovina, Croatia and Slovenia on the basis of the rate for the Socialist Federal Republic of Yugoslavia of 0.42 per cent, as adopted by the General Assembly in the context of the current scale of assessments.

50. The Committee also reviewed the General Assembly's past decisions concerning the proportion of assessments paid by new Member States for their year of admission. It noted certain inconsistencies over the years and decided to recommend the regularization of the determination of these proportions. The Committee recommends to the General Assembly that it approve the allocation of one twelfth of a new Member State's rate of assessment per full calendar month of membership as the basis of assessment for the year of admission.

51. On the basis of the above considerations and having considered the representations of Member States (see part G, below), the Committee decided to make the following recommendations to the General Assembly:

A. Estonia, Latvia and Lithuania

52. On the basis of national income and population data available at the Statistical Division, their rates of assessment for 1992, 1993 and 1994 should be:

Estonia	0.07 per cent
Latvia	0.13 per cent
Lithuania	0.15 per cent

53. For 1991, Estonia, Latvia and Lithuania should pay one ninth of these rates as resolved by the General Assembly in paragraph 2 (*b*) of its resolution 46/221 A and their actual assessments should be deducted from those of the former Union of Soviet Socialist Republics.

54. It should be noted that the International Monetary Fund (IMF) studies on Estonia, Latvia and Lithuania referred to in the footnote to paragraph 1 of General Assembly resolution 46/221 A did not include information which could be used by the Committee for its calculations (see also part G, below).

B. Eight former Soviet republics admitted on 2 March 1992

55. On the basis of national income and population statistics produced in the eight States, submitted by the Statistical Committee of the former Union of Soviet Socialist Republics and examined by the United Nations Statistical Division, the rates of assessment of the eight new Member States for 1993 and 1994 should be:

Armenia	0.13 per cent
Azerbaijan	0.22 per cent
Kazakhstan	0.35 per cent
Kyrgyzstan	0.06 per cent
Republic of Moldova	0.15 per cent
Tajikistan	0.05 per cent
Turkmenistan	0.06 per cent
Uzbekistan	0.26 per cent

56. For 1992 only, these States should pay nine twelfths of these rates, and their assessments should be deducted from that of the former Union of Soviet Socialist Republics (9.41 per cent).

57. It should be noted that, while the Committee used the centrally compiled data for its calculations, all eight States were contacted separately and asked to provide the relevant national income and population statistics. Turkmenistan and the Republic of Moldova responded to this request. The data of the former were identical to those provided by the Government of the Russian Federation, and those of the latter were incomplete. The Committee invited a representative of the Russian Federation to appear before it for the purpose of responding to the questions of the Committee members concerning the centrally compiled data.

C. Belarus, the Russian Federation, Ukraine

58. On the basis of statistical data comparable to those referred to in paragraph 55 above, the rates of assessment of these three States for 1993 and 1994 should be:

Belarus	0.48 per cent
Russian Federation	6.71 per cent
Ukraine	1.87 per cent

59. For 1992, Belarus and Ukraine should be assessed at the rates adopted by the General Assembly under its resolution 46/221 A, that is, 0.31 per cent and 1.18 per cent, respectively. With the assumption by the Russian Federation of the Union of Soviet Socialist Republics seat, the 1992 assessment of the Russian Federation should also be based on the rate adopted by the General Assembly for the former Union of Soviet Socialist Republics, that is,

9.41 per cent, and the actual assessments should be adjusted in accordance with the provisions for the three Baltic States and the eight new Member States covered in part B above, and for Georgia for that year.

D. Georgia

60. Bearing in mind the provisions of paragraph 46 above, and on the basis of statistical data comparable to those referred to in paragraph 55 above, Georgia's rate of assessments for 1993 and 1994 should be 0.21 per cent. For 1992, its proportional rate should be equivalent to the number of calendar months of full membership multiplied by one twelfth of 0.21 per cent, and its actual assessments should be deducted from those of the Russian Federation for that year.

61. To recapitulate, for 1993 and 1994 the rates of assessment of the 15 republics of the former Union of Soviet Socialist Republics, calculated on the basis of the combined rates approved by the General Assembly in resolution 46/221 B of 10.90 per cent, would be:

	Percentage
Armenia	0.13
Azerbaijan	0.22
Belarus	0.48
Estonia	0.07
Georgia	0.21
Latvia	0.13
Lithuania	0.15
Kazakhstan	0.35
Kyrgyzstan	0.06
Republic of Moldova	0.15
Russian Federation	6.71
Tajikistan	0.05
Turkmenistan	0.06
Ukraine	1.87
Uzbekistan	0.26
	10.90

One member expressed reservations about this allocation, and it was stated that it could have reflected the actual distribution of total and per capita income within the former Union of Soviet Socialist Republics.

E. San Marino

62. For 1993 and 1994, the Republic of San Marino's rate of assessment should be 0.01 per cent as adopted by the General Assembly under its resolution 46/221 A, for the State when it still had non-Member State status. For 1992, San Marino should be assessed at nine twelfth of that rate, and its actual assessments should be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations of the United Nations.

F. Bosnia and Herzegovina, Croatia and Slovenia

63. On the basis of national income and population data available in the United Nations Statistical Division, the rates of assessment of these three States for 1993 and 1994 should be:

Bosnia and Herzegovina	0.04 per cent
Croatia	0.13 per cent
Slovenia	0.09 per cent

These rates would be deducted from that of Yugoslavia of 0.42 per cent which was approved by the General Assembly in its resolution 46/221 A. 5/

64. For 1992, these States should pay seven twelfths of these rates, and their actual assessments should be deducted from that of Yugoslavia for that year.

65. It should be noted that, while the Committee used the data available in the Statistical Division, Bosnia and Herzegovina, Croatia and Slovenia were contacted separately and asked to provide the relevant national income and population statistics. A response was received from Slovenia; however, the data provided were incomplete.

G. Representations on this issue

66. The Committee received written representations from Estonia, Latvia and Lithuania, Belarus, the Republic of Moldova, Ukraine and from Slovenia. It received and granted requests for oral presentations from the three Baltic States and Ukraine. The Baltic States drew attention to the distorting effect of the rouble exchange rates which were used for the conversion of national income into United States dollars, as these rates were established by the former Union of Soviet Socialist Republics and do not adequately reflect economic reality. In this connection, the Committee also examined a confidential IMF document entitled "Quota calculations for the Republics of the former Soviet Union - methodological issues", which IMF released to the Committee. While the information contained in that document suggested what some might consider more realistic exchange rates for the latter part of the statistical base period, the Committee decided against utilization of the data for reasons of consistency and in order to adhere to the spirit of paragraph 3 (b) of General Assembly resolution 46/221 B.

67. The primary concerns of Belarus and Ukraine were the inflated national income figures at the Committee's disposal, the unrealistic rouble exchange rates, the artificial manner in which their exchange rates had been determined in the past, their present reduced economic circumstances resulting from the transition to a market economy and the effects of the Chernobyl disaster.

68. The Republic of Moldova's representation focused on the unrealistic rouble exchange rates, the difficulties encountered in building a market-oriented economy and the effects of the military clashes which have occurred recently.

69. The representation of Slovenia noted in particular the effects the large number of refugees is having on its struggling economy.

70. The Committee expresses its understanding of and sympathy for many of these concerns. However, it had to work within constraints that made the insufficient reflection of present circumstances inevitable. It is envisioned that these insufficiencies will be addressed in the context of the next scale when detailed information on national income, population and exchange rates will have been provided by all Member States. The Committee thus views the recommendations above as an unavoidable transitional step recognizing that the rates of assessment of States discussed here, with the exception of San Marino, may undergo considerable adjustment in the preparation of the next scale of assessments.

V. REPRESENTATIONS OF MEMBER STATES

71. The Committee had before it representations in writing from the three Baltic States, Belarus, the Islamic Republic of Iran, the Republic of Moldova, Slovenia and Ukraine. With the exception of the one from the Islamic Republic of Iran, they have been discussed in section IV.G, above.

72. The representation from the Islamic Republic of Iran includes a request for the modification of the Member State's rate of assessment in light of paragraph 1 of General Assembly resolution 46/221 A and information on the Islamic Republic of Iran's real effective exchange rate since 1987, which is contained in an IMF *Quarterly Report on Changes in Exchange Rate Arrangements and in Real Effective Exchange Rates*, dated 1 June 1992.

73. In its consideration of this representation, the Committee was informed by the Statistical Division that the data in the above-mentioned IMF report were prepared by a different IMF department than that which is responsible for the IMF publication *International Financial Statistics* (IFS), which is the source of the exchange rates used in the preparation of the scale of assessments. The IFS data for the Islamic Republic of Iran reflect the principal rates reported by the Central Bank of Iran on a daily basis. It was determined that the data in the quarterly report would have no effect on the IFS data.

74. The Committee also recalled that the Islamic Republic of Iran had been one of seven countries for which it used PARE instead of IMF exchange rates in the preparation of the current scale in recognition of the extreme distorting effects of their exchange rates on their rates of assessment. In this connection, the Committee stressed the need for consistency with reference to the spirit of paragraph 3 (*b*) of General Assembly resolution 46/221 B which, *inter alia*, implies the use of uniform data sources, and of the same type of exchange rate for the entire statistical base period. It noted that for the years 1987 to 1989, PARE rates had actually been more advantageous for the Islamic Republic of Iran than the real effective exchange rates reflected in the IMF quarterly report would have been.

75. The Committee also recalled that, on the basis of the IMF exchange rates, the Islamic Republic of Iran's assessment rate without the scheme of limits would have been 1.78 per cent, which would have been reduced to 0.79 per cent after application of the scheme of limits. Using PARE, the Islamic Republic of Iran's assessment rate without the scheme of limits was reduced to 0.99 per cent, which was reduced further to 0.79 per cent by the scheme of limits. The Committee concluded from these figures that the Islamic Republic of Iran's rate of assessment was affected more by the scheme of limits than by the level of the exchange rate.

76. In view of these circumstances, the Committee could not find grounds for modifying the Islamic Republic of Iran's current rate of assessment.

VI. OTHER MATTERS CONSIDERED BY THE COMMITTEE

A. Collection of contributions

77. The Committee took note of the report of the Secretary-General which indicated that, at the conclusion of the current session, the following 17 Members were in arrears in the payment of their assessed contributions to the expenses of the United Nations under the terms of Article 19 of the Charter: Benin, Cambodia, Central African Republic, Chad, Dominican Republic, Equatorial Guinea, Gambia, Guatemala, Haiti, Kenya, Liberia, Mali, Mauritania, Niger, Sao Tome and Principe, Sierra Leone and South Africa. In this regard, the Committee reaffirmed its previous decision to authorize its Chairman to issue an addendum to the present report, if necessary.

B. Payment of contributions in currencies other than United States dollars

78. Under the provisions of paragraph 3 (*b*) of its resolution 43/223 A, the General Assembly empowered the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1989, 1990 and 1991 in currencies other than United States dollars.

79. The Committee took note of a report of the Secretary-General which stated that 10 Member States availed themselves of the opportunity of paying the equivalent of $6.0 million in eight non-United States dollar currencies acceptable to the Organization in 1991.

C. Date of next session

80. The Committee decided to hold its fifty-third session in New York from 14 June to 2 July 1993.

Notes

1/ *Official Records of the General Assembly, Forty-sixth Session, Supplement No. 11* (A/46/11), paras. 63-69.

2/ Ibid., para. 31.

3/ Ibid., *Forty-first Session, Supplement No. 11* (A/41/11), paras. 5-47.

4/ Ibid., *Forty-sixth Session, Supplement No. 11* (A/46/11), para. 7.

5/ The Committee makes this recommendation without wishing to prejudge the decisions of the Security Council and the General Assembly concerning the membership of Yugoslavia.

ANNEX IA

Illustrative machine scale for 1995 - 1997 assessment period based on the progressive application of the scheme of limits over a six-year period

MEMBER STATE	ADOPTED SCALE (1992-94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE 1995-1997 MACHINE SCALE Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983-1992 b/ AVERAGE						
			Progressive application of scheme of limits					
		without scheme of limits	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AFGHANISTAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALBANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.16	0.20	0.18	0.20	0.20	0.20	0.20	0.20
ANGOLA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ARGENTINA	0.57	0.44	0.49	0.45	0.45	0.44	0.44	0.44
AUSTRALIA	1.51	1.51	1.54	1.53	1.53	1.52	1.52	1.51
AUSTRIA	0.75	0.77	0.78	0.78	0.78	0.78	0.77	0.77
BAHAMAS	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BAHRAIN	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BANGLADESH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	1.06	0.95	0.97	0.96	0.96	0.96	0.96	0.95
BELIZE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BHUTAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOLIVIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOTSWANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BRAZIL	1.59	1.77	1.75	1.80	1.79	1.79	1.78	1.77
BRUNEI DARUSSALAM	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02

MEMBER STATE	ADOPTED SCALE (1992-94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE 1995-1997 MACHINE SCALE Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983-1992 b/ AVERAGE						
		Progressive application of scheme of limits						
		without scheme of limits	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BULGARIA	0.13	0.07	0.11	0.09	0.07	0.07	0.07	0.07
BURKINA FASO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMBODIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMEROON	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CANADA	3.11	3.22	3.27	3.27	3.26	3.25	3.24	3.22
CAPE VERDE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	0.08	0.05	0.07	0.06	0.05	0.05	0.05	0.05
CHINA	0.77	0.40	0.69	0.60	0.52	0.45	0.40	0.40
COLOMBIA	0.13	0.08	0.11	0.09	0.08	0.08	0.08	0.08
COMOROS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COSTA RICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COTE D'IVOIRE	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CUBA	0.09	0.11	0.11	0.11	0.11	0.11	0.11	0.11
CYPRUS	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03
CZECHOSLOVAKIA	0.55	0.26	0.48	0.43	0.37	0.31	0.26	0.26
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04
DENMARK	0.65	0.66	0.67	0.67	0.67	0.67	0.66	0.66
DJIBOUTI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ECUADOR	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02

MEMBER STATE	ADOPTED SCALE (1992–94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE 1995–1997 MACHINE SCALE Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE						
		without scheme of limits	Progressive application of scheme of limits					
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EGYPT	0.07	0.18	0.08	0.10	0.12	0.14	0.16	0.18
EL SALVADOR	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ETHIOPIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.57	0.62	0.63	0.63	0.63	0.63	0.62	0.62
FRANCE	6.00	5.87	5.97	5.96	5.94	5.92	5.90	5.87
GABON	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GERMANY	8.93	8.47	8.63	8.60	8.57	8.55	8.51	8.47
GHANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GREECE	0.35	0.35	0.36	0.36	0.35	0.35	0.35	0.35
GRENADA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUATEMALA	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUYANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HONDURAS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.18	0.11	0.16	0.14	0.12	0.11	0.11	0.11
ICELAND	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
INDIA	0.36	0.15	0.31	0.26	0.22	0.20	0.18	0.16
INDONESIA	0.16	0.08	0.14	0.12	0.10	0.08	0.08	0.08
IRAN (ISLAMIC REPUBLIC OF)	0.77	0.72	0.73	0.73	0.73	0.73	0.72	0.72
IRAQ	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.12

MEMBER STATE	ADOPTED SCALE (1992–94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE 1995–1997 MACHINE SCALE Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE						
			Progressive application of scheme of limits					
		without scheme of limits	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
IRELAND	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
ISRAEL	0.23	0.25	0.25	0.25	0.25	0.25	0.25	0.25
ITALY	4.29	5.11	4.59	4.89	5.17	5.16	5.14	5.11
JAMAICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
JAPAN	12.45	16.26	13.07	13.72	14.41	15.13	15.88	16.25
JORDAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KENYA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KUWAIT	0.25	0.22	0.22	0.22	0.22	0.22	0.22	0.22
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LEBANON	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.24	0.18	0.22	0.20	0.18	0.18	0.18	0.18
LIECHTENSTEIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LUXEMBOURG	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
MADAGASCAR	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAYSIA	0.12	0.13	0.13	0.13	0.13	0.13	0.13	0.13
MALDIVES	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MEXICO	0.88	0.62	0.78	0.69	0.63	0.63	0.62	0.62

MEMBER STATE	ADOPTED SCALE (1992-94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE 1995-1997 MACHINE SCALE Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983-1992 b/ AVERAGE						
		without scheme of limits	Progressive application of scheme of limits					
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MONGOLIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
MOZAMBIQUE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MYANMAR	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NAMIBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NEPAL	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NETHERLANDS	1.50	1.44	1.46	1.46	1.46	1.45	1.45	1.44
NEW ZEALAND	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
NICARAGUA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGERIA	0.20	0.07	0.18	0.16	0.14	0.12	0.10	0.08
NORWAY	0.55	0.54	0.55	0.55	0.55	0.54	0.54	0.54
OMAN	0.03	0.05	0.04	0.05	0.05	0.05	0.05	0.05
PAKISTAN	0.06	0.03	0.05	0.04	0.03	0.03	0.03	0.03
PANAMA	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PERU	0.06	0.04	0.05	0.04	0.04	0.04	0.04	0.04
PHILIPPINES	0.07	0.04	0.06	0.05	0.04	0.04	0.04	0.04
POLAND	0.47	0.30	0.42	0.37	0.31	0.30	0.30	0.30
PORTUGAL	0.20	0.28	0.22	0.24	0.26	0.28	0.28	0.28
QATAR	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04
REPUBLIC OF KOREA	0.69	1.01	0.79	0.89	1.00	1.02	1.02	1.01
ROMANIA	0.17	0.09	0.15	0.13	0.11	0.09	0.09	0.09
RWANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE 1995–1997 MACHINE SCALE						
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE						
			Progressive application of scheme of limits					
		without scheme of limits	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT LUCIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAMOA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.96	0.66	0.86	0.76	0.67	0.67	0.66	0.66
SENEGAL	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SINGAPORE	0.12	0.17	0.14	0.16	0.17	0.17	0.17	0.17
SOLOMON ISLANDS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOMALIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.41	0.31	0.36	0.31	0.31	0.31	0.31	0.31
SPAIN	1.98	2.04	2.07	2.07	2.06	2.06	2.05	2.04
SRI LANKA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SUDAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWEDEN	1.11	1.12	1.14	1.14	1.13	1.13	1.13	1.12
SYRIAN ARAB REPUBLIC	0.04	0.08	0.05	0.06	0.07	0.08	0.08	0.08
THAILAND	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
TOGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04
TUNISIA	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02
TURKEY	0.27	0.20	0.23	0.21	0.20	0.20	0.20	0.20

MEMBER STATE	ADOPTED SCALE (1992–94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE 1995–1997 MACHINE SCALE Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE						
		without scheme of limits	Progressive application of scheme of limits					
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UGANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	10.90	8.79	10.53	10.16	9.76	9.35	8.92	8.78
UNITED ARAB EMIRATES	0.21	0.19	0.19	0.19	0.19	0.19	0.19	0.19
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5.02	5.06	5.14	5.14	5.12	5.11	5.08	5.06
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
URUGUAY	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
VANUATU	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
VENEZUELA	0.49	0.30	0.44	0.39	0.33	0.30	0.30	0.30
VIET NAM	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YEMEN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YUGOSLAVIA	0.42	0.41	0.42	0.42	0.42	0.41	0.41	0.41
ZAIRE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZIMBABWE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

a/ For 1990 no adjustment for debt was made.

b/ 1990 data was used for 1991–1992.

ANNEX IB

Point differences between machine scale and corresponding scales based upon the progressive application of the scheme of limits

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1 COL.(3)–COL.(2) OF ANNEX IA		YEAR 2 COL.(4)–COL.(2) OF ANNEX IA		YEAR 3 COL.(5)–COL.(2) OF ANNEX IA		YEAR 4 COL.(6)–COL.(2) OF ANNEX IA		YEAR 5 COL.(7)–COL.(2) OF ANNEX IA		YEAR 6 COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
AFGHANISTAN												
ALBANIA												
ALGERIA		–0.02										
ANGOLA												
ANTIGUA AND BARBUDA												
ARGENTINA	0.05		0.01		0.01							
AUSTRALIA	0.03		0.02		0.02		0.01		0.01			
AUSTRIA	0.01		0.01		0.01		0.01					
BAHAMAS												
BAHRAIN												
BANGLADESH												
BARBADOS												
BELGIUM	0.02		0.01		0.01		0.01		0.01			
BELIZE												
BENIN												
BHUTAN												
BOLIVIA												
BOTSWANA												
BRAZIL		–0.02	0.03		0.02		0.02		0.01			
BRUNEI DARUSSALAM												

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		YEAR 6	
	COL.(3)–COL.(2) OF ANNEX IA		COL.(4)–COL.(2) OF ANNEX IA		COL.(5)–COL.(2) OF ANNEX IA		COL.(6)–COL.(2) OF ANNEX IA		COL.(7)–COL.(2) OF ANNEX IA		COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
BULGARIA	0.04		0.02									
BURKINA FASO												
BURUNDI												
CAMBODIA												
CAMEROON												
CANADA	0.05		0.05		0.04		0.03		0.02			
CAPE VERDE												
CENTRAL AFRICAN REPUBLIC												
CHAD												
CHILE	0.02		0.01									
CHINA	0.29		0.20		0.12		0.05					
COLOMBIA	0.03		0.01									
COMOROS												
CONGO												
COSTA RICA												
COTE D'IVOIRE												
CUBA												
CYPRUS												
CZECHOSLOVAKIA	0.22		0.17		0.11		0.05					
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA												
DENMARK	0.01		0.01		0.01		0.01					
DJIBOUTI												
DOMINICA												
DOMINICAN REPUBLIC												
ECUADOR												

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		YEAR 6	
	COL.(3)–COL.(2) OF ANNEX IA		COL.(4)–COL.(2) OF ANNEX IA		COL.(5)–COL.(2) OF ANNEX IA		COL.(6)–COL.(2) OF ANNEX IA		COL.(7)–COL.(2) OF ANNEX IA		COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
EGYPT		–0.10		–0.08		–0.06		–0.04		–0.02		
EL SALVADOR												
EQUATORIAL GUINEA												
ETHIOPIA												
FIJI												
FINLAND	0.01		0.01		0.01		0.01					
FRANCE	0.10		0.09		0.07		0.05		0.03			
GABON												
GAMBIA												
GERMANY	0.16		0.13		0.10		0.08		0.04			
GHANA												
GREECE	0.01		0.01									
GRENADA												
GUATEMALA												
GUINEA												
GUINEA-BISSAU												
GUYANA												
HAITI												
HONDURAS												
HUNGARY	0.05		0.03		0.01							
ICELAND												
INDIA	0.16		0.11		0.07		0.05		0.03		0.01	
INDONESIA	0.06		0.04		0.02							
IRAN (ISLAMIC REPUBLIC OF)	0.01		0.01		0.01		0.01					
IRAQ												

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		YEAR 6	
	COL.(3)–COL.(2) OF ANNEX IA		COL.(4)–COL.(2) OF ANNEX IA		COL.(5)–COL.(2) OF ANNEX IA		COL.(6)–COL.(2) OF ANNEX IA		COL.(7)–COL.(2) OF ANNEX IA		COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
IRELAND												
ISRAEL												
ITALY		–0.52		–0.22	0.06		0.05		0.03			
JAMAICA												
JAPAN		–3.19		–2.54		–1.85		–1.13		–0.38		–0.01
JORDAN												
KENYA												
KUWAIT												
LAO PEOPLE'S DEMOCRATIC REPUBLIC												
LEBANON												
LESOTHO												
LIBERIA												
LIBYAN ARAB JAMAHIRIYA	0.04		0.02									
LIECHTENSTEIN												
LUXEMBOURG												
MADAGASCAR												
MALAWI												
MALAYSIA												
MALDIVES												
MALI												
MALTA												
MAURITANIA												
MAURITIUS												
MEXICO	0.16		0.07		0.01		0.01					

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		YEAR 6	
	COL.(3)–COL.(2) OF ANNEX IA		COL.(4)–COL.(2) OF ANNEX IA		COL.(5)–COL.(2) OF ANNEX IA		COL.(6)–COL.(2) OF ANNEX IA		COL.(7)–COL.(2) OF ANNEX IA		COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
MONGOLIA												
MOROCCO												
MOZAMBIQUE												
MYANMAR												
NAMIBIA												
NEPAL												
NETHERLANDS	0.02		0.02		0.02		0.01		0.01			
NEW ZEALAND												
NICARAGUA												
NIGER												
NIGERIA	0.11		0.09		0.07		0.05		0.03		0.01	
NORWAY	0.01		0.01		0.01							
OMAN		–0.01										
PAKISTAN	0.02		0.01									
PANAMA												
PAPUA NEW GUINEA												
PARAGUAY												
PERU	0.01											
PHILIPPINES	0.02		0.01									
POLAND	0.12		0.07		0.01							
PORTUGAL		–0.06		–0.04		–0.02						
QATAR												
REPUBLIC OF KOREA		–0.22		–0.12		–0.01	0.01		0.01			
ROMANIA	0.06		0.04		0.02							
RWANDA												

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		YEAR 6	
	COL.(3)–COL.(2) OF ANNEX IA		COL.(4)–COL.(2) OF ANNEX IA		COL.(5)–COL.(2) OF ANNEX IA		COL.(6)–COL.(2) OF ANNEX IA		COL.(7)–COL.(2) OF ANNEX IA		COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
SAINT KITTS AND NEVIS												
SAINT LUCIA												
SAINT VINCENT AND THE GRENADINES												
SAMOA												
SAO TOME AND PRINCIPE												
SAUDI ARABIA	0.20		0.10		0.01		0.01					
SENEGAL												
SEYCHELLES												
SIERRA LEONE												
SINGAPORE		–0.03		–0.01								
SOLOMON ISLANDS												
SOMALIA												
SOUTH AFRICA	0.05											
SPAIN	0.03		0.03		0.02		0.02		0.01			
SRI LANKA												
SUDAN												
SURINAME												
SWAZILAND												
SWEDEN	0.02		0.02		0.01		0.01		0.01			
SYRIAN ARAB REPUBLIC		–0.03		–0.02		–0.01						
THAILAND												
TOGO												
TRINIDAD AND TOBAGO												
TUNISIA												
TURKEY	0.03		0.01									

MEMBER STATE	POINT DIFFERENCES											
	YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		YEAR 6	
	COL.(3)–COL.(2) OF ANNEX IA		COL.(4)–COL.(2) OF ANNEX IA		COL.(5)–COL.(2) OF ANNEX IA		COL.(6)–COL.(2) OF ANNEX IA		COL.(7)–COL.(2) OF ANNEX IA		COL.(8)–COL.(2) OF ANNEX IA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
UGANDA												
UNION OF SOVIET SOCIALIST REPUBLICS	1.74		1.37		0.97		0.56		0.13			–0.01
UNITED ARAB EMIRATES												
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	0.08		0.08		0.06		0.05		0.02			
UNITED REPUBLIC OF TANZANIA												
UNITED STATES OF AMERICA												
URUGUAY												
VANUATU												
VENEZUELA	0.14		0.09		0.03							
VIET NAM												
YEMEN												
YUGOSLAVIA	0.01		0.01		0.01							
ZAIRE												
ZAMBIA												
ZIMBABWE												
TOTAL	4.20	–4.20	3.03	–3.03	1.95	–1.95	1.17	–1.17	0.40	–0.40	0.02	–0.02

ANNEX IIA

Illustrative machine scales for 1995-1997 and 1998-2000 assessment periods based on the progressive application of the scheme of limits

MEMBER STATE	ADOPTED SCALE (1992-94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE MACHINE SCALES 1995-1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983-1992 b/ AVERAGE				1998-2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986-1995 b/ AVERAGE			
		without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AFGHANISTAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALBANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.16	0.20	0.18	0.20	0.20	0.15	0.18	0.16	0.15
ANGOLA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ARGENTINA	0.57	0.44	0.49	0.45	0.45	0.41	0.42	0.42	0.41
AUSTRALIA	1.51	1.51	1.54	1.53	1.53	1.47	1.49	1.49	1.48
AUSTRIA	0.75	0.77	0.78	0.78	0.78	0.77	0.78	0.78	0.78
BAHAMAS	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BAHRAIN	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BANGLADESH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	1.06	0.95	0.97	0.96	0.96	0.95	0.96	0.96	0.96
BELIZE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BHUTAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOLIVIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOTSWANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BRAZIL	1.59	1.77	1.75	1.80	1.79	2.03	1.97	2.05	2.05
BRUNEI DARUSSALAM	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE MACHINE SCALES							
		1995–1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE				1998–2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986–1995 b/ AVERAGE			
	Base period 1980–89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
BULGARIA	0.13	0.07	0.11	0.09	0.07	0.06	0.06	0.06	0.06
BURKINA FASO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMBODIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMEROON	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CANADA	3.11	3.22	3.27	3.27	3.26	3.13	3.17	3.17	3.15
CAPE VERDE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	0.08	0.05	0.07	0.06	0.05	0.04	0.04	0.04	0.04
CHINA	0.77	0.40	0.69	0.60	0.52	0.40	0.45	0.41	0.40
COLOMBIA	0.13	0.08	0.11	0.09	0.08	0.06	0.07	0.06	0.06
COMOROS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COSTA RICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COTE D'IVOIRE	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CUBA	0.09	0.11	0.11	0.11	0.11	0.09	0.09	0.09	0.09
CYPRUS	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
CZECHOSLOVAKIA	0.55	0.26	0.48	0.43	0.37	0.23	0.31	0.26	0.23
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
DENMARK	0.65	0.66	0.67	0.67	0.67	0.66	0.67	0.67	0.67
DJIBOUTI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ECUADOR	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01

MEMBER STATE	ADOPTED SCALE (1992-94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE MACHINE SCALES							
		1995-1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983-1992 b/ AVERAGE				1998-2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986-1995 b/ AVERAGE			
		without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
EGYPT	0.07	0.18	0.08	0.10	0.12	0.19	0.14	0.16	0.18
EL SALVADOR	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ETHIOPIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.57	0.62	0.63	0.63	0.63	0.65	0.66	0.66	0.66
FRANCE	6.00	5.87	5.97	5.96	5.94	5.89	5.95	5.94	5.91
GABON	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GERMANY	8.93	8.47	8.63	8.60	8.57	8.43	8.57	8.56	8.52
GHANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GREECE	0.35	0.35	0.36	0.36	0.35	0.34	0.34	0.34	0.34
GRENADA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUATEMALA	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01
GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUYANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HONDURAS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.18	0.11	0.16	0.14	0.12	0.10	0.10	0.10	0.10
ICELAND	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
INDIA	0.36	0.15	0.31	0.26	0.22	0.13	0.20	0.18	0.16
INDONESIA	0.16	0.08	0.14	0.12	0.10	0.06	0.08	0.07	0.06
IRAN (ISLAMIC REPUBLIC OF)	0.77	0.72	0.73	0.73	0.73	0.52	0.64	0.55	0.48
IRAQ	0.13	0.12	0.12	0.12	0.12	0.08	0.10	0.08	0.08

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE MACHINE SCALES							
		1995–1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE				1998–2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986–1995 b/ AVERAGE			
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRELAND	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
ISRAEL	0.23	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.24
ITALY	4.29	5.11	4.59	4.89	5.17	5.21	5.32	5.31	5.29
JAMAICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
JAPAN	12.45	16.26	13.07	13.72	14.41	17.14	15.13	15.88	16.63
JORDAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KENYA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KUWAIT	0.25	0.22	0.22	0.22	0.22	0.20	0.20	0.20	0.20
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LEBANON	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.24	0.18	0.22	0.20	0.18	0.15	0.16	0.15	0.15
LIECHTENSTEIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LUXEMBOURG	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
MADAGASCAR	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAYSIA	0.12	0.13	0.13	0.13	0.13	0.10	0.11	0.10	0.10
MALDIVES	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MEXICO	0.88	0.62	0.78	0.69	0.63	0.56	0.57	0.57	0.56

MEMBER STATE	ADOPTED SCALE (1992–94) Base period 1980–89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE MACHINE SCALES							
		1995–1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE				1998–2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986–1995 b/ AVERAGE			
		without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MONGOLIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
MOZAMBIQUE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MYANMAR	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NAMIBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NEPAL	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NETHERLANDS	1.50	1.44	1.46	1.46	1.46	1.42	1.44	1.44	1.43
NEW ZEALAND	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
NICARAGUA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGERIA	0.20	0.07	0.18	0.16	0.14	0.05	0.12	0.10	0.08
NORWAY	0.55	0.54	0.55	0.55	0.55	0.52	0.53	0.53	0.52
OMAN	0.03	0.05	0.04	0.05	0.05	0.04	0.04	0.04	0.04
PAKISTAN	0.06	0.03	0.05	0.04	0.03	0.02	0.02	0.02	0.02
PANAMA	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PERU	0.06	0.04	0.05	0.04	0.04	0.03	0.03	0.03	0.03
PHILIPPINES	0.07	0.04	0.06	0.05	0.04	0.04	0.04	0.04	0.04
POLAND	0.47	0.30	0.42	0.37	0.31	0.24	0.26	0.24	0.24
PORTUGAL	0.20	0.28	0.22	0.24	0.26	0.29	0.29	0.29	0.29
QATAR	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
REPUBLIC OF KOREA	0.69	1.01	0.79	0.89	1.00	1.09	1.10	1.10	1.10
ROMANIA	0.17	0.09	0.15	0.13	0.11	0.07	0.09	0.07	0.07
RWANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01

MEMBER STATE	ADOPTED SCALE (1992–94) Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE MACHINE SCALES							
		1995–1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE				1998–2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986–1995 b/ AVERAGE			
		without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT LUCIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAMOA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.96	0.66	0.86	0.76	0.67	0.52	0.58	0.53	0.52
SENEGAL	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SINGAPORE	0.12	0.17	0.14	0.16	0.17	0.16	0.16	0.16	0.16
SOLOMON ISLANDS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOMALIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.41	0.31	0.36	0.31	0.31	0.27	0.27	0.27	0.27
SPAIN	1.98	2.04	2.07	2.07	2.06	2.14	2.17	2.17	2.16
SRI LANKA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SUDAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWEDEN	1.11	1.12	1.14	1.14	1.13	1.14	1.15	1.15	1.15
SYRIAN ARAB REPUBLIC	0.04	0.08	0.05	0.06	0.07	0.06	0.06	0.06	0.06
THAILAND	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
TOGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.05	0.04	0.04	0.04	0.04	0.02	0.03	0.02	0.02
TUNISIA	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
TURKEY	0.27	0.20	0.23	0.21	0.20	0.19	0.19	0.19	0.19

MEMBER STATE	ADOPTED SCALE (1992–94) Base period 1980–89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	ILLUSTRATIVE MACHINE SCALES							
		1995–1997 Income adjusted for debt flows a/, estimated average world per capita income ($2800), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1983–1992 b/ AVERAGE				1998–2000 Income adjusted for debt flows a/, estimated average world per capita income ($3100), gradient=100%, floor=.01%, ceiling=25% BASE PERIOD: 1986–1995 b/ AVERAGE			
		without scheme of limits	Progressive application of scheme of limits			without scheme of limits	Progressive application of scheme of limits		
			Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
UGANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	10.90	8.79	10.53	10.16	9.76	8.52	9.39	9.03	8.64
UNITED ARAB EMIRATES	0.21	0.19	0.19	0.19	0.19	0.16	0.17	0.16	0.16
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5.02	5.06	5.14	5.14	5.12	5.08	5.16	5.15	5.13
UNITED REPUBLIC of TANZANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
URUGUAY	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
VANUATU	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
VENEZUELA	0.49	0.30	0.44	0.39	0.33	0.24	0.28	0.24	0.24
VIET NAM	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YEMEN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YUGOSLAVIA	0.42	0.41	0.42	0.42	0.42	0.47	0.48	0.48	0.47
ZAIRE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZIMBABWE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

a/ For 1990 no adjustment for debt was made.

b/ 1990 data was used for 1991–1995.

ANNEX IIB

Point differences between machine scales and corresponding scales based upon the progressive application of the scheme of limits

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
AFGHANISTAN												
ALBANIA												
ALGERIA		–0.02					0.03		0.01			
ANGOLA												
ANTIGUA AND BARBUDA												
ARGENTINA	0.05		0.01		0.01		0.01		0.01			
AUSTRALIA	0.03		0.02		0.02		0.02		0.02		0.01	
AUSTRIA	0.01		0.01		0.01		0.01		0.01		0.01	
BAHAMAS												
BAHRAIN												
BANGLADESH												
BARBADOS												
BELGIUM	0.02		0.01		0.01		0.01		0.01		0.01	
BELIZE												
BENIN												
BHUTAN												
BOLIVIA												
BOTSWANA												
BRAZIL		–0.02	0.03		0.02			–0.06	0.02		0.02	
BRUNEI DARUSSALAM												

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
BULGARIA	0.04		0.02									
BURKINA FASO												
BURUNDI												
CAMBODIA												
CAMEROON												
CANADA	0.05		0.05		0.04		0.04		0.04		0.02	
CAPE VERDE												
CENTRAL AFRICAN REPUBLIC												
CHAD												
CHILE	0.02		0.01									
CHINA	0.29		0.20		0.12		0.05		0.01			
COLOMBIA	0.03		0.01				0.01					
COMOROS												
CONGO												
COSTA RICA												
COTE D'IVOIRE												
CUBA												
CYPRUS												
CZECHOSLOVAKIA	0.22		0.17		0.11		0.08		0.03			
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA												
DENMARK	0.01		0.01		0.01		0.01		0.01		0.01	
DJIBOUTI												
DOMINICA												
DOMINICAN REPUBLIC												
ECUADOR												

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
EGYPT		–0.10		–0.08		–0.06		–0.05		–0.03		–0.01
EL SALVADOR												
EQUATORIAL GUINEA												
ETHIOPIA												
FIJI												
FINLAND	0.01		0.01		0.01		0.01		0.01		0.01	
FRANCE	0.10		0.09		0.07		0.06		0.05		0.02	
GABON												
GAMBIA												
GERMANY	0.16		0.13		0.10		0.14		0.13		0.09	
GHANA												
GREECE	0.01		0.01									
GRENADA												
GUATEMALA												
GUINEA												
GUINEA–BISSAU												
GUYANA												
HAITI												
HONDURAS												
HUNGARY	0.05		0.03		0.01							
ICELAND												
INDIA	0.16		0.11		0.07		0.07		0.05		0.03	
INDONESIA	0.06		0.04		0.02		0.02		0.01			
IRAN (ISLAMIC REPUBLIC OF)	0.01		0.01		0.01		0.12		0.03			–0.04
IRAQ							0.02					

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
IRELAND												
ISRAEL												
ITALY		–0.52		–0.22	0.06		0.11		0.10		0.08	
JAMAICA												
JAPAN		–3.19		–2.54		–1.85		–2.01		–1.26		–0.51
JORDAN												
KENYA												
KUWAIT												
LAO PEOPLE'S DEMOCRATIC REPUBLIC												
LEBANON												
LESOTHO												
LIBERIA												
LIBYAN ARAB JAMAHIRIYA	0.04		0.02				0.01					
LIECHTENSTEIN												
LUXEMBOURG												
MADAGASCAR												
MALAWI												
MALAYSIA							0.01					
MALDIVES												
MALI												
MALTA												
MAURITANIA												
MAURITIUS												
MEXICO	0.16		0.07		0.01		0.01		0.01			

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
MONGOLIA												
MOROCCO												
MOZAMBIQUE												
MYANMAR												
NAMIBIA												
NEPAL												
NETHERLANDS	0.02		0.02		0.02		0.02		0.02		0.01	
NEW ZEALAND												
NICARAGUA												
NIGER												
NIGERIA	0.11		0.09		0.07		0.07		0.05		0.03	
NORWAY	0.01		0.01		0.01		0.01		0.01			
OMAN		–0.01										
PAKISTAN	0.02		0.01									
PANAMA												
PAPUA NEW GUINEA												
PARAGUAY												
PERU	0.01											
PHILIPPINES	0.02		0.01									
POLAND	0.12		0.07		0.01		0.02					
PORTUGAL		–0.06		–0.04		–0.02						
QATAR												
REPUBLIC OF KOREA		–0.22		–0.12		–0.01	0.01		0.01		0.01	
ROMANIA	0.06		0.04		0.02		0.02					
RWANDA												

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
SAINT KITTS AND NEVIS												
SAINT LUCIA												
SAINT VINCENT AND THE GRENADINES												
SAMOA												
SAO TOME AND PRINCIPE												
SAUDI ARABIA	0.20		0.10		0.01		0.06		0.01			
SENEGAL												
SEYCHELLES												
SIERRA LEONE												
SINGAPORE		–0.03		–0.01								
SOLOMON ISLANDS												
SOMALIA												
SOUTH AFRICA	0.05											
SPAIN	0.03		0.03		0.02		0.03		0.03		0.02	
SRI LANKA												
SUDAN												
SURINAME												
SWAZILAND												
SWEDEN	0.02		0.02		0.01		0.01		0.01		0.01	
SYRIAN ARAB REPUBLIC		–0.03		–0.02		–0.01						
THAILAND												
TOGO												
TRINIDAD AND TOBAGO							0.01					
TUNISIA												
TURKEY	0.03		0.01									

MEMBER STATE	POINT DIFFERENCES											
	1995–1997 Machine Scale						1998–2000 Machine Scale					
	Year 1 COL.(3)–COL.(2) OF ANNEX IIA		Year 2 COL.(4)–COL.(2) OF ANNEX IIA		Year 3 COL.(5)–COL.(2) OF ANNEX IIA		Year 1 COL.(7)–COL.(6) OF ANNEX IIA		Year 2 COL.(8)–COL.(6) OF ANNEX IIA		Year 3 COL.(9)–COL.(6) OF ANNEX IIA	
	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)		(4)		(5)		(6)	
UGANDA												
UNION OF SOVIET SOCIALIST REPUBLICS	1.74		1.37		0.97		0.87		0.51		0.12	
UNITED ARAB EMIRATES							0.01					
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	0.08		0.08		0.06		0.08		0.07		0.05	
UNITED REPUBLIC of TANZANIA												
UNITED STATES OF AMERICA												
URUGUAY												
VANUATU												
VENEZUELA	0.14		0.09		0.03		0.04					
VIET NAM												
YEMEN												
YUGOSLAVIA	0.01		0.01		0.01		0.01		0.01			
ZAIRE												
ZAMBIA												
ZIMBABWE												
TOTAL	4.20	–4.20	3.03	–3.03	1.95	–1.95	2.12	–2.12	1.29	–1.29	0.56	–0.56

ANNEX IIIA

Illustrative machine scales for 1995–1997, 1998–2000, and 2001–2003 assessment periods based on the application of the scheme of limits after broadening the parameters by 70 per cent

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE MACHINE SCALES					
		1995–1997		1998–2000		2001–2003	
		BASE PERIOD: 1983-1992 a/ AVG.		BASE PERIOD: 1986-1995 a/ AVG.		BASE PERIOD: 1989-1998 a/ AVG.	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
		without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AFGHANISTAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALBANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.16	0.20	0.19	0.15	0.16	0.12	0.13
ANGOLA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ARGENTINA	0.57	0.44	0.45	0.41	0.42	0.41	0.41
AUSTRALIA	1.51	1.51	1.54	1.47	1.50	1.51	1.54
AUSTRIA	0.75	0.77	0.79	0.77	0.79	0.76	0.77
BAHAMAS	0.02	0.02	0.02	0.02	0.02	0.02	0.02
BAHRAIN	0.03	0.02	0.02	0.02	0.02	0.02	0.02
BANGLADESH	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	1.06	0.95	0.97	0.95	0.97	0.94	0.96
BELIZE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BHUTAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOLIVIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BOTSWANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BRAZIL	1.59	1.77	1.81	2.03	2.07	2.07	2.11
BRUNEI DARUSSALAM	0.03	0.02	0.02	0.02	0.02	0.02	0.02

MEMBER STATE	ADOPTED SCALE (1992-94)	ILLUSTRATIVE MACHINE SCALES					
		1995-1997		1998-2000		2001-2003	
		BASE PERIOD: 1983-1992 a/ AVG.		BASE PERIOD: 1986-1995 a/ AVG.		BASE PERIOD: 1989-1998 a/ AVG.	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
		without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
BULGARIA	0.13	0.07	0.10	0.06	0.07	0.05	0.05
BURKINA FASO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMBODIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMEROON	0.01	0.02	0.02	0.02	0.02	0.02	0.02
CANADA	3.11	3.22	3.29	3.13	3.20	3.17	3.23
CAPE VERDE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	0.08	0.05	0.05	0.04	0.04	0.05	0.05
CHINA	0.77	0.40	0.62	0.40	0.47	0.44	0.45
COLOMBIA	0.13	0.08	0.10	0.06	0.07	0.05	0.05
COMOROS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COSTA RICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COTE D'IVOIRE	0.02	0.01	0.01	0.01	0.01	0.01	0.01
CUBA	0.09	0.11	0.11	0.09	0.09	0.09	0.09
CYPRUS	0.02	0.03	0.03	0.03	0.03	0.03	0.03
CZECHOSLOVAKIA	0.55	0.26	0.42	0.23	0.32	0.22	0.23
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	0.04	0.04	0.04	0.04	0.05	0.05
DENMARK	0.65	0.66	0.67	0.66	0.67	0.65	0.66
DJIBOUTI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.02	0.01	0.01	0.01	0.01	0.01	0.01
ECUADOR	0.03	0.02	0.02	0.01	0.01	0.01	0.01

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE MACHINE SCALES					
		1995–1997		1998–2000		2001–2003	
		BASE PERIOD: 1983-1992 a/ AVG.		BASE PERIOD: 1986-1995 a/ AVG.		BASE PERIOD: 1989-1998 a/ AVG.	
		Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
EGYPT	0.07	0.18	0.09	0.19	0.12	0.14	0.14
EL SALVADOR	0.01	0.01	0.01	0.01	0.01	0.02	0.02
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ETHIOPIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.57	0.62	0.63	0.65	0.66	0.67	0.68
FRANCE	6.00	5.87	5.99	5.89	6.01	5.78	5.88
GABON	0.02	0.01	0.01	0.01	0.01	0.01	0.01
GAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GERMANY	8.93	8.47	8.65	8.43	8.61	8.25	8.40
GHANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GREECE	0.35	0.35	0.36	0.34	0.35	0.34	0.35
GRENADA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUATEMALA	0.02	0.02	0.02	0.01	0.01	0.01	0.01
GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUYANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HONDURAS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.18	0.11	0.15	0.10	0.12	0.10	0.10
ICELAND	0.03	0.03	0.03	0.03	0.03	0.03	0.03
INDIA	0.36	0.15	0.26	0.13	0.19	0.13	0.16
INDONESIA	0.16	0.08	0.13	0.06	0.10	0.07	0.07
IRAN (ISLAMIC REPUBLIC OF)	0.77	0.72	0.74	0.52	0.58	0.46	0.47
IRAQ	0.13	0.12	0.12	0.08	0.09	0.07	0.07

MEMBER STATE	ADOPTED SCALE (1992-94)	ILLUSTRATIVE MACHINE SCALES					
		1995-1997		1998-2000		2001-2003	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	BASE PERIOD: 1983-1992 a/ AVG. Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		BASE PERIOD: 1986-1995 a/ AVG. Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		BASE PERIOD: 1989-1998 a/ AVG. Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
		without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
IRELAND	0.18	0.18	0.18	0.18	0.18	0.18	0.18
ISRAEL	0.23	0.25	0.26	0.24	0.25	0.24	0.24
ITALY	4.29	5.11	4.80	5.21	5.31	5.20	5.29
JAMAICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
JAPAN	12.45	16.26	13.51	17.14	14.66	17.23	15.91
JORDAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KENYA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
KUWAIT	0.25	0.22	0.22	0.20	0.20	0.20	0.20
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LEBANON	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LESOTHO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBERIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LIBYAN ARAB JAMAHIRIYA	0.24	0.18	0.21	0.15	0.18	0.15	0.15
LIECHTENSTEIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
LUXEMBOURG	0.06	0.06	0.06	0.06	0.06	0.06	0.06
MADAGASCAR	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAYSIA	0.12	0.13	0.13	0.10	0.10	0.11	0.11
MALDIVES	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MEXICO	0.88	0.62	0.71	0.56	0.57	0.62	0.63

MEMBER STATE	ADOPTED SCALE (1992-94)	ILLUSTRATIVE MACHINE SCALES					
		1995-1997		1998-2000		2001-2003	
		BASE PERIOD: 1983-1992 a/ AVG.		BASE PERIOD: 1986-1995 a/ AVG.		BASE PERIOD: 1989-1998 a/ AVG.	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
		without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MONGOLIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.03	0.03	0.03	0.03	0.03	0.03	0.03
MOZAMBIQUE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MYANMAR	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NAMIBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NEPAL	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NETHERLANDS	1.50	1.44	1.47	1.42	1.45	1.39	1.41
NEW ZEALAND	0.24	0.24	0.24	0.24	0.25	0.24	0.24
NICARAGUA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGER	0.01	0.01	0.01	0.01	0.01	0.01	0.01
NIGERIA	0.20	0.07	0.17	0.05	0.14	0.04	0.11
NORWAY	0.55	0.54	0.55	0.52	0.53	0.51	0.52
OMAN	0.03	0.05	0.05	0.04	0.04	0.04	0.04
PAKISTAN	0.06	0.03	0.04	0.02	0.02	0.02	0.02
PANAMA	0.02	0.02	0.02	0.01	0.01	0.01	0.01
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.02	0.01	0.01	0.01	0.01	0.01	0.01
PERU	0.06	0.04	0.04	0.03	0.03	0.03	0.03
PHILIPPINES	0.07	0.04	0.05	0.04	0.04	0.04	0.04
POLAND	0.47	0.30	0.38	0.24	0.28	0.25	0.25
PORTUGAL	0.20	0.28	0.23	0.29	0.26	0.29	0.30
QATAR	0.05	0.04	0.04	0.04	0.04	0.05	0.05
REPUBLIC OF KOREA	0.69	1.01	0.86	1.09	1.04	1.17	1.19
ROMANIA	0.17	0.09	0.14	0.07	0.11	0.07	0.08
RWANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE MACHINE SCALES					
		1995–1997		1998–2000		2001–2003	
		BASE PERIOD: 1983-1992 a/ AVG.		BASE PERIOD: 1986-1995 a/ AVG.		BASE PERIOD: 1989-1998 a/ AVG.	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
		without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT LUCIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAMOA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.96	0.66	0.79	0.52	0.64	0.50	0.51
SENEGAL	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SINGAPORE	0.12	0.17	0.15	0.16	0.16	0.17	0.17
SOLOMON ISLANDS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOMALIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.41	0.31	0.32	0.27	0.28	0.29	0.30
SPAIN	1.98	2.04	2.08	2.14	2.18	2.19	2.23
SRI LANKA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SUDAN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWEDEN	1.11	1.12	1.14	1.14	1.16	1.14	1.16
SYRIAN ARAB REPUBLIC	0.04	0.08	0.06	0.06	0.06	0.04	0.04
THAILAND	0.11	0.11	0.11	0.11	0.11	0.13	0.13
TOGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.05	0.04	0.04	0.02	0.02	0.02	0.02
TUNISIA	0.03	0.02	0.02	0.02	0.02	0.02	0.02
TURKEY	0.27	0.20	0.20	0.19	0.19	0.20	0.20

MEMBER STATE	ADOPTED SCALE (1992–94)	ILLUSTRATIVE MACHINE SCALES					
		1995–1997		1998–2000		2001–2003	
		BASE PERIOD: 1983-1992 a/ AVG.		BASE PERIOD: 1986-1995 a/ AVG.		BASE PERIOD: 1989-1998 a/ AVG.	
	Base period 1980-89, Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%,ceiling=25%	Income adjusted for debt flows b/, estimated average world per capita income ($2800), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3100), gradient=100%, floor=0.01%,ceiling=25%		Income adjusted for debt flows b/, estimated average world per capita income ($3400), gradient=100%, floor=0.01%,ceiling=25%	
		without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits	without scheme of limits	with scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	10.90	8.79	10.18	8.52	9.51	8.46	8.85
UNITED ARAB EMIRATES	0.21	0.19	0.19	0.16	0.16	0.16	0.16
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5.02	5.06	5.17	5.08	5.19	5.14	5.23
UNITED REPUBLIC of TANZANIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00	25.00	25.00	25.00
URUGUAY	0.04	0.04	0.04	0.04	0.04	0.04	0.04
VANUATU	0.01	0.01	0.01	0.01	0.01	0.01	0.01
VENEZUELA	0.49	0.30	0.40	0.24	0.30	0.23	0.23
VIET NAM	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YEMEN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
YUGOSLAVIA	0.42	0.41	0.42	0.47	0.48	0.49	0.50
ZAIRE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ZIMBABWE	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00

a/ 1990 data was used for 1991-1998

b/ For 1990 no adjustment for debt was made.

ANNEX IIIB

Point differences between machine scales and corresponding scales based on the scheme of limits after broadening the parameters by 70 per cent

MEMBER STATE	POINT DIFFERENCES ILLUSTRATIVE 1995–1997 Machine Scale COL.(3)–COL.(2) OF ANNEX IIIA (1)		ILLUSTRATIVE 1998–2000 Machine Scale COL.(5)–COL.(4) OF ANNEX IIIA (2)		ILLUSTRATIVE 2000–2003 Machine Scale COL.(7)–COL.(6) OF ANNEX IIIA (3)	
	(+)	(–)	(+)	(–)	(+)	(–)
AFGHANISTAN						
ALBANIA						
ALGERIA						
ANGOLA		–0.01	0.01		0.01	
ANTIGUA AND BARBUDA						
ARGENTINA						
AUSTRALIA	0.01		0.01			
AUSTRIA	0.03		0.03		0.03	
BAHAMAS	0.02		0.02		0.01	
BAHRAIN						
BANGLADESH						
BARBADOS						
BELGIUM						
BELIZE	0.02		0.02		0.02	
BENIN						
BHUTAN						
BOLIVIA						
BOTSWANA						
BRAZIL						
BRUNEI DARUSSALAM	0.04		0.04		0.04	

MEMBER STATE	POINT DIFFERENCES					
	ILLUSTRATIVE 1995–1997 Machine Scale COL.(3)–COL.(2) OF ANNEX IIIA		ILLUSTRATIVE 1998–2000 Machine Scale COL.(5)–COL.(4) OF ANNEX IIIA		ILLUSTRATIVE 2000–2003 Machine Scale COL.(7)–COL.(6) OF ANNEX IIIA	
	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)	
BULGARIA	0.03		0.01			
BURKINA FASO						
BURUNDI						
CAMBODIA						
CAMEROON						
CANADA	0.07		0.07		0.06	
CAPE VERDE						
CENTRAL AFRICAN REPUBLIC						
CHAD						
CHILE						
CHINA	0.22		0.07		0.01	
COLOMBIA	0.02		0.01			
COMOROS						
CONGO						
COSTA RICA						
COTE D'IVOIRE						
CUBA						
CYPRUS						
CZECHOSLOVAKIA	0.16		0.09		0.01	
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA						
DENMARK	0.01		0.01		0.01	
DJIBOUTI						
DOMINICA						
DOMINICAN REPUBLIC						
ECUADOR						

MEMBER STATE	POINT DIFFERENCES					
	ILLUSTRATIVE 1995–1997 Machine Scale COL.(3)–COL.(2) OF ANNEX IIIA		ILLUSTRATIVE 1998–2000 Machine Scale COL.(5)–COL.(4) OF ANNEX IIIA		ILLUSTRATIVE 2000–2003 Machine Scale COL.(7)–COL.(6) OF ANNEX IIIA	
	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)	
EGYPT		–0.09		–0.07		
EL SALVADOR						
EQUATORIAL GUINEA						
ETHIOPIA						
FIJI						
FINLAND	0.01		0.01		0.01	
FRANCE	0.12		0.12		0.10	
GABON						
GAMBIA						
GERMANY	0.18		0.18		0.15	
GHANA						
GREECE	0.01		0.01		0.01	
GRENADA						
GUATEMALA						
GUINEA						
GUINEA–BISSAU						
GUYANA						
HAITI						
HONDURAS						
HUNGARY	0.04		0.02			
ICELAND						
INDIA	0.11		0.06		0.03	
INDONESIA	0.05		0.04			
IRAN (ISLAMIC REPUBLIC OF)	0.02		0.06		0.01	
IRAQ			0.01			

MEMBER STATE	POINT DIFFERENCES					
	ILLUSTRATIVE 1995-1997 Machine Scale COL.(3)-COL.(2) OF ANNEX IIIA		ILLUSTRATIVE 1998-2000 Machine Scale COL.(5)-COL.(4) OF ANNEX IIIA		ILLUSTRATIVE 2000-2003 Machine Scale COL.(7)-COL.(6) OF ANNEX IIIA	
	(+)	(-)	(+)	(-)	(+)	(-)
	(1)		(2)		(3)	
IRELAND						
ISRAEL	0.01		0.01			
ITALY		-0.31	0.10		0.09	
JAMAICA						
JAPAN		-2.75		-2.48		-1.32
JORDAN						
KENYA						
KUWAIT						
LAO PEOPLE'S DEMOCRATIC REPUBLIC						
LEBANON						
LESOTHO						
LIBERIA						
LIBYAN ARAB JAMAHIRIYA	0.03		0.03			
LIECHTENSTEIN						
LUXEMBOURG						
MADAGASCAR						
MALAWI						
MALAYSIA						
MALDIVES						
MALI						
MALTA						
MAURITANIA						
MAURITIUS						
MEXICO	0.09		0.01		0.01	

MEMBER STATE	POINT DIFFERENCES ILLUSTRATIVE 1995–1997 Machine Scale COL.(3)–COL.(2) OF ANNEX IIIA (1) (+)	(–)	ILLUSTRATIVE 1998–2000 Machine Scale COL.(5)–COL.(4) OF ANNEX IIIA (2) (+)	(–)	ILLUSTRATIVE 2000–2003 Machine Scale COL.(7)–COL.(6) OF ANNEX IIIA (3) (+)	(–)
MONGOLIA						
MOROCCO						
MOZAMBIQUE						
MYANMAR						
NAMIBIA						
NEPAL						
NETHERLANDS	0.03		0.03		0.02	
NEW ZEALAND			0.01			
NICARAGUA						
NIGER						
NIGERIA	0.10		0.09		0.07	
NORWAY	0.01		0.01		0.01	
OMAN						
PAKISTAN	0.01					
PANAMA						
PAPUA NEW GUINEA						
PARAGUAY						
PERU						
PHILIPPINES	0.01					
POLAND	0.08		0.04			
PORTUGAL		–0.05		–0.03	0.01	
QATAR						
REPUBLIC OF KOREA		–0.15		–0.05	0.02	
ROMANIA	0.05		0.04		0.01	
RWANDA						

MEMBER STATE	POINT DIFFERENCES					
	ILLUSTRATIVE 1995–1997 Machine Scale		ILLUSTRATIVE 1998–2000 Machine Scale		ILLUSTRATIVE 2000–2003 Machine Scale	
	COL.(3)–COL.(2) OF ANNEX IIIA		COL.(5)–COL.(4) OF ANNEX IIIA		COL.(7)–COL.(6) OF ANNEX IIIA	
	(+)	(–)	(+)	(–)	(+)	(–)
	(1)		(2)		(3)	
SAINT KITTS AND NEVIS						
SAINT LUCIA						
SAINT VINCENT AND THE GRENADINES						
SAMOA						
SAO TOME AND PRINCIPE						
SAUDI ARABIA	0.13		0.12		0.01	
SENEGAL						
SEYCHELLES						
SIERRA LEONE						
SINGAPORE		–0.02				
SOLOMON ISLANDS						
SOMALIA						
SOUTH AFRICA	0.01		0.01		0.01	
SPAIN	0.04		0.04		0.04	
SRI LANKA						
SUDAN						
SURINAME						
SWAZILAND						
SWEDEN	0.02		0.02		0.02	
SYRIAN ARAB REPUBLIC		–0.02				
THAILAND						
TOGO						
TRINIDAD AND TOBAGO						
TUNISIA						
TURKEY						

MEMBER STATE	POINT DIFFERENCES ILLUSTRATIVE 1995–1997 Machine Scale COL.(3)–COL.(2) OF ANNEX IIIA (1) (+)	(1) (–)	ILLUSTRATIVE 1998–2000 Machine Scale COL.(5)–COL.(4) OF ANNEX IIIA (2) (+)	(2) (–)	ILLUSTRATIVE 2000–2003 Machine Scale COL.(7)–COL.(6) OF ANNEX IIIA (3) (+)	(3) (–)
UGANDA						
UNION OF SOVIET SOCIALIST REPUBLICS	1.39		0.99		0.39	
UNITED ARAB EMIRATES						
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	0.11		0.11		0.09	
UNITED REPUBLIC of TANZANIA						
UNITED STATES OF AMERICA						
URUGUAY						
VANUATU						
VENEZUELA	0.10		0.06			
VIET NAM						
YEMEN						
YUGOSLAVIA	0.01		0.01		0.01	
ZAIRE						
ZAMBIA						
ZIMBABWE						
TOTAL	3.40	-3.40	2.63	-2.63	1.32	-1.32

ANNEX IV

Summary of a progress report presented to the Committee on Contributions on the further development of price-adjusted rates of exchange (PARE)

1. The basic issue of comparing data expressed in different currencies is a need for a conversion rate that does not distort the results of the comparison. The progress report presented to the Committee contains a discussion of conceptual issues related to alternative conversion rates such as purchasing-power parities (PPPs), World Atlas rate (WA) and price-adjusted rates of exchange (PARE) as compared to the market exchange rates (MER) published by the IMF.

2. Market exchange rates (MERs), even if determined directly by the market as for countries with convertible currencies, are based on the relative prices of only those goods and services that are traded internationally, while the much larger flow of domestic products which are not traded internationally, are excluded. On the other hand, the exchange rates are not only set by international trade but are also influenced by other international transactions such as foreign investments and loans, incomes and remittances and current and capital transfers. Furthermore, interest rates, expectations of the financial markets and several other factors determine the actual changes in MERs.

3. MERs may furthermore not adequately reflect price relatives when one or more of the countries compared subsidize their export products or levy duties on selected imports. Moreover, administrative regulations in some countries that require that licences be obtained from institutions other than government-approved entities in order to export or import selected merchandise, in an attempt to balance foreign trade or protect the domestic producers, may likewise distort the link between prices and exchange rates. Exchange rates also may be determined by other currencies as pegged or fixed in relation to another currency, for example, in the case of the majority of the French-speaking nations in Africa. There are rates whose values are fixed by government decree or directed by some form of government control, largely depending on movements of market forces in parallel markets.

4. Since the objective is the quantification of the relative prices, the alternative conversion rates are usually based on direct or indirect price comparisons. PAREs and the World Atlas rate developed by the World Bank are partly or almost entirely based on the GDP deflator indices while purchasing power parities are derived from the price relatives of common baskets of goods and services expressed in the currencies of each of the participating countries. PAREs and WA take the base period exchange rate as the point of departure and focus on the changes over time while PPPs focus on relative prices in a base period. In the case of PPPs, estimates for countries excluded from the direct comparison and data extrapolation over time is prepared in a way similar to the PARE calculation.

5. Although there are certain differences between PAREs developed by the Statistical Division, all of them are derived for each year by extrapolating the exchange rate for a fixed base year or base-period exchange rate by price

movements based on GDP implicit price deflators. The latter are obtained by dividing the constant price values into the current values of GDP for each year, and adjusting the result to index number form by attributing a value equal to 100 to the base year and calculating the index numbers for previous and subsequent years of the series, using the rates of price changes implicit in the deflators.

6. Compared to MERs, PARE calculations have several advantages as they eliminate most of the disturbing factors referred to above. PARE calculations are based on wider bases than MERs in the sense that the GDP implicit price deflators applied reflect not only internationally tradable but also the other goods and services produced by the economies. PARE calculations are also mostly free from the impact of the international capital markets and distortions resulting from any kind of government control over the exchange rate.

7. The base year or period exchange rates play a very important role in the PARE calculations. Their use is based on the assumption that the base year or period exchange rate adequately reflects price relatives of goods and services between the countries that are compared. In practice, it is very difficult to find a base year or period which meets this requirement. An in-depth analysis was conducted by the Statistical Division, which dealt with a historical examination of the trade balance in the current account of the balance of payments as contained in the International Monetary Fund (IMF) Balance of Payments Statistics Yearbook. The study was abandoned because it failed to produce a single year in which MERs were closer to the equilibrium foreign exchange rates than in any other years. In addition, it also became evident that investigation of the trade balance alone could not adequately identify such a base year, particularly because services should have been an important factor but their comparison was not possible because of the dearth of comparable and consistent information on them. In order to avoid these distortions of selecting a specific base year, base periods longer than one year were identified and more than one of them was tested.

8. Other difficulties emerge in the use of PAREs. For example, not only exchange rates but also prices may be controlled by Governments and not only exports and imports but also domestic production of goods and services can be subsidized. Furthermore, government control of exchange rates and of prices often go hand in hand. Since prices may also be distorted, these are distortive factors pertaining to international comparison in the cases of PAREs and WA as well as PPPs. Another question is whether prices reflect quality, in other words, whether prices are directly comparable. Additionally, price statistics may be of poor quality in some countries or they may be distorted.

9. While evaluating advantages and disadvantages of PAREs, it must be noted that neither PARE nor any of the alternative conversion rates can solve the above-mentioned problems entirely. On the other hand, the numeric results of the recent Statistical Division study show that PAREs have some advantages. Application of PAREs may result in data that are sufficiently comparable for most countries, if the base-period market exchange rate is not heavily distorted.

10. There are two versions of PARE as developed by the Statistical Division which were elaborated not only for the purpose of the Statistical Division study but that had been developed earlier for the purposes of the Committee on Contributions. In its examination of PARE, the Committee on Contributions first dealt with a relative PARE, although it was simply referred to as PARE in documents prepared before May 1988. In the case of relative PARE, adjustments based on price movements relative to the United States dollar price changes are applied. In other words, the relative PARE is obtained by multiplying the average exchange rate (expressed in United States dollars) for the base period by a price index of domestic prices relative to the price index for the United States. The relative PARE simulates exchange rates that respond perfectly to the changes in relative price levels. The price indices are based on the same period as the average exchange rate. According to this definition, the exchange rate of the United States dollar is not adjusted because for the United States there is no difference between numerator and denominator.

11. The other PARE, hereafter called absolute PARE, was introduced in 1988 at the forty-eighth session of the Committee on Contributions. In this calculation, the division by the United States price index was omitted. Instead, the PARE was derived by multiplying the average exchange rate (expressed in United States dollars) for the base period by the price index of the country concerned. The base of the price index is the same period as the one of the average exchange rate. In the case of the absolute PARE, adjustments based on price movements were applied to all countries, including the United States. The absolute PARE eliminates inflation in all countries, resulting in a growth rate of world, regional or country GDP expressed in United States dollars, which is equal to the real growth rates.

12. It can not be stated in general which PARE is more useful or better. The evaluation of different PAREs can be made only according to the purpose of the actual analysis. Based on studies of GDP changes over time, absolute PARE has more analytical use, if the focus is on real growth and its comparison. However, if a comparison is made between the tendencies based on other conversion rates, such as the market rate, the WA rate or current PPPs, the relative PARE is a more appropriate rate than the absolute PARE since the relative PARE is expressed in current United States dollars. There is no difference between relative and absolute PAREs when they are used to analyse the GDP distribution in a particular year; in those types of analyses they provide the same results since one is derived by a simple multiplication of or division by the United States dollar price index (which is equal to the absolute PARE belonging to the United States).

13. The Statistical Division study on distribution of world GDP provides an analysis of changes over time of total and per capita world GDP based on different conversion rates for the period of 1970 to 1989. It includes an analysis of the changes in the distribution of GDP between countries, alternatively measured on the basis of the different conversion rates. The conversion rates that are applied in the paper are the following: MERs, WA and PPPs, absolute 1970-1989 and 1980-1989 PAREs and relative 1970-1989 PARE. Some additional calculations were prepared on the basis of relative 1970-1979 and 1980-1989 PAREs and the absolute 1970-1979 PAREs.

14. In the case of PAREs, the choice of base year or period is an important issue. In the Statistical Division study, in order to avoid the distortions related to one particular year, base periods were applied instead of individual base years. At first, the following three periods were identified: that is, a 20-year base period (1970-1989), and two 10-year base periods (1970-1979 and 1980-1989). Since a number of structural changes in international trade and in financial and capital markets took place during the period 1970 to 1989, PAREs based on 1970-1979 data produced results that were not relevant for the second half of the period. Therefore the study focused mostly on the 1970-1989 and the 1980-1989 base periods.

15. The study shows the effects of applying alternative conversion rates to estimates of total and per capita world GDP and analyses the effects of the distribution of world GDP between countries and regions.

16. In order to illustrate the impact of absolute and relative PAREs based on periods of 1970-1989 and 1980-1989, they were applied to the scale of assessments. Income data adjusted for debt, floor and ceiling, and so on, based on absolute PAREs are shown in table 1, while the same data based on relative PAREs can be found in table 2. The first column in each table includes the assessment scale based on the MER published by IMF, while the second and the third columns show the scales based on PAREs. Figures in the heading of tables refer to the 10-year average per capita GDP of each country, which is considered as the per capita income limit in the assessment scale formula. Columns 4 to 9 show the point differences between the rates based on different conversion rates. It should be borne in mind that the rates of assessment shown in the tables are of illustrative value only as they are based on the current scale and can not take into account the effects of future changes in national income or population data or changes in the scale methodology.

17. A comparison of tables 1 and 2 below shows that data based on absolute and relative PAREs are similar. According to the total differences, scales based on the market rate and on the 1980-1989 PAREs are the most similar to each other, while the scales based on the market rate and the 1970-1989 PAREs are the most different from each other. This is because the calculation is based on the average data for the years of 1980-1989 and the period of 1970-1989 was not at all homogeneous.

18. According to the changes in assessment rates, there are five country groups that can be identified easily. One of them includes the countries for which there are substantial differences between rates calculated by the application of PAREs and by the market rate. The second group covers those countries for which the rates in the case of the market and the 1980-1989 PAREs are similar but whose rates differ significantly from the above-mentioned three (MER, absolute 1980-1989 PARE and relative 1980-1989 PARE) rates when 1970-1989 PAREs are applied. Countries in the third group have only a very slight difference in their rates, while the position of the countries of the fifth group do not change at all when the conversions are changed. The fifth group includes the countries with distortions in exchange rates.

19. The first country-group includes countries whose rates do not change a lot in absolute terms, but for which even 0.01 or 0.02 rate changes are substantial. Bahrain, for example, has 0.03 rates based on the IMF rate but only 0.02 rates based on each of the PAREs. The cases of Bangladesh and Yemen are similar, the corresponding rates being 0.02 and 0.01. The rates of the Democratic People's Republic of Korea based on the IMF rate are 0.05; however, based on any PARE they are only 0.02. Morocco and Guatemala are further examples, but in their case the PAREs result in higher rates.

20. There are some other countries belonging to the first group whose rates differ significantly according to the different conversion rates. China is the country whose rates differ the most: 0.76 rates based on the MER rate as against only 0.27 to 0.28 rates calculated by the 1970-1989 PAREs and 0.21 to 0.22 rates based on the 1980-1989 PAREs. Japan is also an interesting example since its rates differ even according to the absolute and relative PAREs: it has 14.39 rates calculated by the IMF rate as against 13.53 and 13.59 rates based on the 1970-1989 PAREs and 14.17 and 14.24 rates according to the 1980-1989 PAREs. Finland, France and Italy have higher rates also based on the IMF rates than according to the PAREs.

21. In the case of the former Soviet Union, the least rates were calculated on the basis of the 1980-1989 PAREs, while the highest rates are based on the 1970-1989 PAREs. There are only two countries that have lower rates based on the IMF rate than on the PAREs, namely Peru and Romania.

22. The second group is constituted by countries whose rates are similar based on the MER and the 1980-1989 PAREs, but different from them according to the 1970-1989 PAREs. As might be expected, data calculated by the PAREs based on the same period are more similar to the ones based on the MER rate than data based on the 1970-1989 PAREs, since the base period for the assessment scale calculation is based on the period 1980-1989. The period 1970-1989 was not homogeneous; there were significant changes in prices and exchange rates as well as in the relative position of some countries, with the result that the PAREs based on the period of 1970-1989 and 1980-1989 differ for several countries.

23. In the cases of Argentina, Austria, Brunei Darussalam, Kuwait, Qatar, Saudi Arabia, Spain and the United Kingdom, rates based on 1970-1989 PAREs were lower than according to the other three conversion rates. However, for Belgium, Costa Rica, Cuba, Czechoslovakia, Egypt, Hungary, India, Mexico, Norway, Portugal, the Republic of Korea, Tunisia, Yugoslavia and Zimbabwe, the rates based on 1970-1989 PAREs were higher than according to the other three rates.

24. The third and the fourth groups can be easily identified from tables 1 and 2. Examples of countries whose position differs slightly are Algeria, Australia and Sweden. Countries that have the same rates based on each conversion rate are for example Bhutan, Cameroon and Luxembourg.

25. With regard to the countries with distortions in exchange rates, Afghanistan, Lebanon and Nicaragua are not affected by the changes in the conversion rate. Peru and Uganda are slightly influenced. Peru's rates are higher by 1 to 3 points according to the PARE calculations than according to the market rate. Uganda's rate increases by 1 point for all the conversion

rates except the 1970-1989 PAREs, where the increase amounts to 2 points. However, the positions of both Iraq and the Islamic Republic of Iran change significantly. According to the 1970-1989 PAREs points, the rates of Iraq and the Islamic Republic of Iran are higher by around 40 per cent than when based on the MER, while according to the 1980-1989 PAREs they are almost twice as high as when based on the MER.

ANNEX V

Machine scale of national income weighted by per capita national income

COUNTRY	DISTRIBUTION OF NATIONAL INCOME AVERAGE (1980-1989) (%) (rounded) (1)	PER CAPITA NATIONAL INCOME AVERAGE (1980-1989) (2)	(COL.1)X(COL.2) (3)	DISTRIBUTION OF AVERAGE NATIONAL INCOME WEIGHTED BY PER CAPITA NAT. INCOME (%) (4)	MACHINE SCALE AFTER APPLICATION OF FLOOR AND CEILING (5)
AFGHANISTAN	0.02	190	4.30	0.0005	0.01
ALBANIA	0.02	887	18.76	0.0020	0.01
ALGERIA	0.37	2134	795.25	0.0860	0.12
ANGOLA	0.04	525	19.36	0.0021	0.01
ANTIGUA AND BARBUDA	0.00	2123	2.79	0.0003	0.01
ARGENTINA	0.62	2519	1553.83	0.1681	0.22
AUSTRALIA	1.24	9744	12080.73	1.3068	1.69
AUSTRIA	0.61	10003	6146.37	0.6649	0.85
BAHAMAS	0.01	7552	106.87	0.0116	0.01
BAHRAIN	0.02	6180	130.89	0.0142	0.01
BANGLADESH	0.12	152	18.86	0.0020	0.01
BARBADOS	0.01	4366	39.20	0.0042	0.01
BELGIUM	0.79	9901	7856.91	0.8499	1.10
BELIZE	0.00	1128	1.71	0.0002	0.01
BENIN	0.01	295	2.78	0.0003	0.01
BHUTAN	0.00	118	0.15	0.0000	0.01
BOLIVIA	0.04	856	37.42	0.0040	0.01
BOTSWANA	0.01	943	7.68	0.0008	0.01
BRAZIL	2.21	2030	4490.52	0.4858	0.63
BRUNEI DARUSSALAM	0.02	13146	309.76	0.0335	0.04
BULGARIA	0.14	1985	286.67	0.0310	0.04
BURKINA FASO	0.01	162	1.66	0.0002	0.01
BURUNDI	0.01	225	1.93	0.0002	0.01
CAMBODIA	0.00	80	0.38	0.0000	0.01
CAMEROON	0.07	884	62.81	0.0068	0.01
CANADA	2.56	12456	31850.69	3.4454	4.46
CAPE VERDE	0.00	560	0.82	0.0001	0.01
CENTRAL AFRICAN REPUBLIC	0.01	310	2.04	0.0002	0.01
CHAD	0.01	152	0.93	0.0001	0.01
CHILE	0.15	1525	227.28	0.0246	0.03
CHINA	2.85	333	946.49	0.1024	0.13
COLOMBIA	0.27	1104	293.12	0.0317	0.04
COMOROS	0.00	318	0.37	0.0000	0.01
CONGO	0.01	811	10.20	0.0011	0.01
COSTA RICA	0.03	1348	38.52	0.0042	0.01
COTE D'IVOIRE	0.06	746	44.14	0.0048	0.01
CUBA	0.16	1991	323.27	0.0350	0.04
CYPRUS	0.02	3914	82.46	0.0089	0.01
CZECHOSLOVAKIA	0.31	2478	773.01	0.0836	0.11
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.13	798	101.99	0.0110	0.01

COUNTRY	DISTRIBUTION OF NATIONAL INCOME AVERAGE (1980-1989) (%) (rounded) (1)	PER CAPITA NATIONAL INCOME AVERAGE (1980-1989) (2)	(COL.1)X(COL.2) (3)	DISTRIBUTION OF AVERAGE NATIONAL INCOME WEIGHTED BY PER CAPITA NAT. INCOME (%) (4)	MACHINE SCALE AFTER APPLICATION OF FLOOR AND CEILING (5)
DENMARK	0.53	12762	6782.92	0.7337	0.94
DJIBOUTI	0.00	1083	3.34	0.0004	0.01
DOMINICA	0.00	1209	0.94	0.0001	0.01
DOMINICAN REPUBLIC	0.05	952	46.69	0.0051	0.01
ECUADOR	0.08	1084	87.84	0.0095	0.01
EGYPT	0.39	1047	409.62	0.0443	0.05
EL SALVADOR	0.03	902	31.36	0.0034	0.01
EQUATORIAL GUINEA	0.00	289	0.21	0.0000	0.01
ETHIOPIA	0.04	110	4.20	0.0005	0.01
FIJI	0.01	1546	13.47	0.0015	0.01
FINLAND	0.46	11689	5432.78	0.5877	0.76
FRANCE	4.88	10894	53112.62	5.7453	7.43
GABON	0.02	2610	53.58	0.0058	0.01
GAMBIA	0.00	272	0.44	0.0000	0.01
GERMANY	6.99	11059	77269.45	8.3584	10.80
GHANA	0.04	432	19.09	0.0021	0.01
GREECE	0.31	3788	1156.73	0.1251	0.17
GRENADA	0.00	1285	1.18	0.0001	0.01
GUATEMALA	0.07	1083	74.91	0.0081	0.01
GUINEA	0.02	378	5.73	0.0006	0.01
GUINEA-BISSAU	0.00	257	0.47	0.0001	0.01
GUYANA	0.00	461	1.36	0.0001	0.01
HAITI	0.01	304	4.40	0.0005	0.01
HONDURAS	0.03	742	19.29	0.0021	0.01
HUNGARY	0.17	1976	338.44	0.0366	0.05
ICELAND	0.03	13484	355.49	0.0385	0.05
INDIA	1.56	253	395.76	0.0428	0.05
INDONESIA	0.64	474	302.34	0.0327	0.04
IRAN (ISLAMIC REPUBLIC OF)	0.97	2546	2463.94	0.2665	0.35
IRAQ	0.27	2138	580.34	0.0628	0.08
IRELAND	0.15	5246	791.65	0.0856	0.12
ISRAEL	0.21	6079	1261.21	0.1364	0.18
ITALY	3.96	8522	33713.56	3.6469	4.72
JAMAICA	0.02	1068	21.29	0.0023	0.01
JAPAN	11.96	12212	146088.97	15.8028	20.41
JORDAN	0.04	1319	47.42	0.0051	0.01
KENYA	0.05	320	16.42	0.0018	0.01
KUWAIT	0.21	15504	3297.57	0.3567	0.47
LAO PEOPLES DEMOCRATIC REPUBLIC	0.00	153	0.68	0.0001	0.01
LEBANON	0.01	581	7.32	0.0008	0.01
LESOTHO	0.01	431	2.30	0.0002	0.01
LIBERIA	0.01	392	2.70	0.0003	0.01
LIBYAN ARAB JAMAHIRIYA	0.20	6559	1297.51	0.1404	0.18
LIECHTENSTEIN	0.00	18362	74.00	0.0080	0.01
LUXEMBOURG	0.05	15810	744.68	0.0806	0.10

COUNTRY	DISTRIBUTION OF NATIONAL INCOME AVERAGE (1980–1989) (%) (rounded) (1)	PER CAPITA NATIONAL INCOME AVERAGE (1980–1989) (2)	(COL.1)X(COL.2) (3)	DISTRIBUTION OF AVERAGE NATIONAL INCOME WEIGHTED BY PER CAPITA NAT. INCOME (%) (4)	MACHINE SCALE AFTER APPLICATION OF FLOOR AND CEILING (5)
MADAGASCAR	0.02	236	4.56	0.0005	0.01
MALAWI	0.01	162	1.54	0.0002	0.01
MALAYSIA	0.22	1749	384.57	0.0416	0.05
MALDIVES	0.00	352	0.18	0.0000	0.01
MALI	0.01	203	2.62	0.0003	0.01
MALTA	0.01	4077	46.83	0.0051	0.01
MAURITANIA	0.01	428	2.59	0.0003	0.01
MAURITIUS	0.01	1271	13.34	0.0014	0.01
MEXICO	1.23	1921	2353.38	0.2546	0.32
MONGOLIA	0.01	797	9.73	0.0011	0.01
MOROCCO	0.13	743	97.67	0.0106	0.01
MOZAMBIQUE	0.02	168	3.12	0.0003	0.01
MYANMAR	0.06	186	10.42	0.0011	0.01
NAMIBIA	0.01	975	11.56	0.0013	0.01
NEPAL	0.02	151	3.11	0.0003	0.01
NETHERLANDS	1.22	10364	12615.38	1.3646	1.76
NEW ZEALAND	0.20	7519	1485.73	0.1607	0.21
NICARAGUA	0.02	898	21.09	0.0023	0.01
NIGER	0.01	265	3.70	0.0004	0.01
NIGERIA	0.54	733	395.52	0.0428	0.05
NORWAY	0.45	13410	6061.91	0.6557	0.85
OMAN	0.05	4799	227.82	0.0246	0.03
PAKISTAN	0.27	327	88.00	0.0095	0.01
PANAMA	0.03	1900	63.33	0.0069	0.01
PAPUA NEW GUINEA	0.02	720	14.43	0.0016	0.01
PARAGUAY	0.04	1295	49.62	0.0054	0.01
PERU	0.16	1001	156.33	0.0169	0.03
PHILIPPINES	0.26	591	154.65	0.0167	0.03
POLAND	0.52	1716	886.78	0.0959	0.13
PORTUGAL	0.21	2608	560.08	0.0606	0.08
QATAR	0.04	17495	726.55	0.0786	0.10
REPUBLIC OF KOREA	0.78	2376	1861.40	0.2014	0.26
ROMANIA	0.27	1458	392.08	0.0424	0.05
RWANDA	0.01	271	3.57	0.0004	0.01
SAINT KITTS AND NEVIS	0.00	1472	0.79	0.0001	0.01
SAINT LUCIA	0.00	1101	1.35	0.0001	0.01
SAINT VINCENT AND THE GRENADINES	0.00	940	0.79	0.0001	0.01
SAMOA	0.00	557	0.41	0.0000	0.01
SAO TOME AND PRINCIPE	0.00	390	0.13	0.0000	0.01
SAUDI ARABIA	0.79	8528	6719.76	0.7269	0.94
SENEGAL	0.02	476	11.59	0.0013	0.01
SEYCHELLES	0.00	2651	3.74	0.0004	0.01
SIERRA LEONE	0.01	339	3.38	0.0004	0.01
SINGAPORE	0.13	6299	820.29	0.0887	0.12
SOLOMON ISLANDS	0.00	530	0.61	0.0001	0.01

COUNTRY	DISTRIBUTION OF NATIONAL INCOME AVERAGE (1980-1989) (%) (rounded) (1)	PER CAPITA NATIONAL INCOME AVERAGE (1980-1989) (2)	(COL.1)X(COL.2) (3)	DISTRIBUTION OF AVERAGE NATIONAL INCOME WEIGHTED BY PER CAPITA NAT. INCOME (%) (4)	MACHINE SCALE AFTER APPLICATION OF FLOOR AND CEILING (5)
SOMALIA	0.02	337	5.79	0.0006	0.01
SOUTH AFRICA	0.50	1962	977.51	0.1057	0.14
SPAIN	1.63	5196	8456.25	0.9147	1.18
SRI LANKA	0.04	327	13.87	0.0015	0.01
SUDAN	0.06	343	20.58	0.0022	0.01
SURINAME	0.01	2544	19.94	0.0022	0.01
SWAZILAND	0.00	880	4.11	0.0004	0.01
SWEDEN	0.91	13456	12285.20	1.3289	1.72
SYRIAN ARAB REPUBLIC	0.16	1865	290.61	0.0314	0.04
THAILAND	0.33	782	254.09	0.0275	0.04
TOGO	0.01	288	2.01	0.0002	0.01
TRINIDAD AND TOBAGO	0.04	4654	205.75	0.0223	0.03
TUNISIA	0.06	1108	71.62	0.0077	0.01
TURKEY	0.46	1144	529.27	0.0573	0.08
UGANDA	0.03	225	6.32	0.0007	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	7.34	3272	24035.35	2.6000	3.36
UNITED ARAB EMIRATES	0.19	17470	3280.05	0.3548	0.45
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.13	8954	37003.30	4.0027	5.17
UNITED REPUBLIC OF TANZANIA	0.04	227	9.35	0.0010	0.01
UNITED STATES OF AMERICA	27.59	14247	393016.44	42.5136	25.00
URUGUAY	0.06	2388	139.02	0.0150	0.03
VANUATU	0.00	774	0.66	0.0001	0.01
VENEZUELA	0.43	3082	1319.14	0.1427	0.18
VIET NAM	0.06	121	7.05	0.0008	0.01
YEMEN	0.05	657	33.61	0.0036	0.01
YUGOSLAVIA	0.46	2465	1138.66	0.1232	0.16
ZAIRE	0.03	125	3.83	0.0004	0.01
ZAMBIA	0.02	355	7.04	0.0008	0.01
ZIMBABWE	0.04	628	26.16	0.0028	0.01
TOTAL	100.00	-	-	100.0000	100.00

Table 1.

Machine scales based on alternative conversion rates and corresponding different low per-capita income limits

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1) (4) (+)	(5) (–)	Col.(3) – Col.(1) (6) (+)	(7) (–)	Col.(3) – Col.(2) (8) (+)	(9) (–)
AFGHANISTAN	0.01	0.01	0.01						
ALBANIA	0.01	0.01	0.01						
ALGERIA	0.30	0.31	0.31	0.01		0.01			
ANGOLA	0.01	0.01	0.01						
ANTIGUA AND BARBUDA	0.01	0.01	0.01						
ARGENTINA	0.54	0.52	0.54		–0.02			0.02	
AUSTRALIA	1.49	1.47	1.47		–0.02		–0.02		
AUSTRIA	0.74	0.70	0.73		–0.04		–0.01	0.03	
BAHAMAS	0.02	0.02	0.02						
BAHRAIN	0.03	0.02	0.02		–0.01		–0.01		
BANGLADESH	0.02	0.01	0.01		–0.01		–0.01		
BARBADOS	0.01	0.01	0.01						
BELGIUM	0.95	0.97	0.94	0.02			–0.01		–0.03
BELIZE	0.01	0.01	0.01						
BENIN	0.01	0.01	0.01						
BHUTAN	0.01	0.01	0.01						
BOLIVIA	0.02	0.02	0.02						
BOTSWANA	0.01	0.01	0.01						
BRAZIL	1.73	1.97	1.84	0.24		0.11			–0.13
BRUNEI DARUSSALAM	0.03	0.02	0.03		–0.01			0.01	

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 - 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1) (4) (+)	(5) (–)	Col.(3) – Col.(1) (6) (+)	(7) (–)	Col.(3) – Col.(2) (8) (+)	(9) (–)
BULGARIA	0.12	0.23	0.18	0.11		0.06			–0.05
BURKINA FASO	0.01	0.01	0.01						
BURUNDI	0.01	0.01	0.01						
CAMBODIA	0.01	0.01	0.01						
CAMEROON	0.03	0.03	0.03						
CANADA	3.08	3.05	3.03		–0.03		–0.05		–0.02
CAPE VERDE	0.01	0.01	0.01						
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01						
CHAD	0.01	0.01	0.01						
CHILE	0.08	0.08	0.08						
CHINA	0.76	0.28	0.22		–0.48		–0.54		–0.06
COLOMBIA	0.13	0.14	0.13	0.01					–0.01
COMOROS	0.01	0.01	0.01						
CONGO	0.01	0.01	0.01						
COSTA RICA	0.01	0.02	0.01	0.01					–0.01
COTE D'IVOIRE	0.02	0.02	0.02						
CUBA	0.14	0.19	0.14	0.05					–0.05
CYPRUS	0.02	0.02	0.02						
CZECHOSLOVAKIA	0.31	0.40	0.33	0.09		0.02			–0.07
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	0.02	0.02		–0.03		–0.03		
DENMARK	0.64	0.62	0.63		–0.02		–0.01	0.01	

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1) (4) (+)	(5) (–)	Col.(3) – Col.(1) (6) (+)	(7) (–)	Col.(3) – Col.(2) (8) (+)	(9) (–)
DJIBOUTI	0.01	0.01	0.01						
DOMINICA	0.01	0.01	0.01						
DOMINICAN REPUBLIC	0.02	0.02	0.02						
ECUADOR	0.04	0.04	0.04						
EGYPT	0.17	0.22	0.18	0.05		0.01			–0.04
EL SALVADOR	0.01	0.01	0.02			0.01		0.01	
EQUATORIAL GUINEA	0.01	0.01	0.01						
ETHIOPIA	0.01	0.01	0.01						
FIJI	0.01	0.01	0.01						
FINLAND	0.56	0.53	0.55		–0.03		–0.01	0.02	
FRANCE	5.87	5.70	5.77		–0.17		–0.10	0.07	
GABON	0.02	0.02	0.02						
GAMBIA	0.01	0.01	0.01						
GERMANY	8.41	8.36	8.28		–0.05		–0.13		–0.08
GHANA	0.01	0.01	0.01						
GREECE	0.35	0.36	0.34	0.01			–0.01		–0.02
GRENADA	0.01	0.01	0.01						
GUATEMALA	0.03	0.03	0.04			0.01		0.01	
GUINEA	0.01	0.01	0.01						
GUINEA–BISSAU	0.01	0.01	0.01						

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1)		Col.(3) – Col.(1)		Col.(3) – Col.(2)	
				(4)	(5)	(6)	(7)	(8)	(9)
				(+)	(–)	(+)	(–)	(+)	(–)
GUYANA	0.01	0.01	0.01						
HAITI	0.01	0.01	0.01						
HONDURAS	0.01	0.01	0.01						
HUNGARY	0.12	0.16	0.13	0.04		0.01			–0.03
ICELAND	0.03	0.03	0.03						
INDIA	0.37	0.40	0.38	0.03		0.01			–0.02
INDONESIA	0.19	0.21	0.19	0.02					–0.02
IRAN (ISLAMIC REPUBLIC OF)	0.99	1.41	1.85	0.42		0.86		0.44	
IRAQ	0.24	0.33	0.44	0.09		0.20		0.11	
IRELAND	0.18	0.17	0.18		–0.01			0.01	
ISRAEL	0.25	0.24	0.25		–0.01			0.01	
ITALY	4.76	4.44	4.68		–0.32		–0.08	0.24	
JAMAICA	0.01	0.01	0.01						
JAPAN	14.39	13.53	14.17		–0.86		–0.22	0.64	
JORDAN	0.02	0.02	0.02						
KENYA	0.01	0.01	0.01						
KUWAIT	0.26	0.19	0.25		–0.07		–0.01	0.06	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01						
LEBANON	0.01	0.01	0.01						
LESOTHO	0.01	0.01	0.01						

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1) (4)	(5)	Col.(3) – Col.(1) (6)	(7)	Col.(3) – Col.(2) (8)	(9)
				(+)	(–)	(+)	(–)	(+)	(–)
LIBERIA	0.01	0.01	0.01						
LIBYAN ARAB JAMAHIRIYA	0.24	0.23	0.23		–0.01		–0.01		
LIECHTENSTEIN	0.01	0.01	0.01						
LUXEMBOURG	0.06	0.06	0.06						
MADAGASCAR	0.01	0.01	0.01						
MALAWI	0.01	0.01	0.01						
MALAYSIA	0.14	0.17	0.15	0.03		0.01			–0.02
MALDIVES	0.01	0.01	0.01						
MALI	0.01	0.01	0.01						
MALTA	0.01	0.01	0.01						
MAURITANIA	0.01	0.01	0.01						
MAURITIUS	0.01	0.01	0.01						
MEXICO	0.87	0.97	0.89	0.10		0.02			–0.08
MONGOLIA	0.01	0.01	0.01						
MOROCCO	0.04	0.05	0.05	0.01		0.01			
MOZAMBIQUE	0.01	0.01	0.01						
MYANMAR	0.01	0.01	0.01						
NAMIBIA	0.01	0.01	0.01						
NEPAL	0.01	0.01	0.01						
NETHERLANDS	1.46	1.43	1.44		–0.03		–0.02	0.01	

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1) (4) (+)	(5) (–)	Col.(3) – Col.(1) (6) (+)	(7) (–)	Col.(3) – Col.(2) (8) (+)	(9) (–)
NEW ZEALAND	0.24	0.22	0.23		–0.02		–0.01	0.01	
NICARAGUA	0.01	0.01	0.01						
NIGER	0.01	0.01	0.01						
NIGERIA	0.21	0.20	0.20		–0.01		–0.01		
NORWAY	0.54	0.62	0.54	0.08					–0.08
OMAN	0.05	0.05	0.05						
PAKISTAN	0.07	0.08	0.07	0.01					–0.01
PANAMA	0.02	0.02	0.02						
PAPUA NEW GUINEA	0.01	0.01	0.01						
PARAGUAY	0.02	0.02	0.02						
PERU	0.07	0.09	0.10	0.02		0.03		0.01	
PHILIPPINES	0.08	0.09	0.08	0.01					–0.01
POLAND	0.36	0.46	0.37	0.10		0.01			–0.09
PORTUGAL	0.20	0.21	0.20	0.01					–0.01
QATAR	0.05	0.04	0.05		–0.01			0.01	
REPUBLIC OF KOREA	0.69	0.75	0.72	0.06		0.03			–0.03
ROMANIA	0.17	0.32	0.27	0.15		0.10			–0.05
RWANDA	0.01	0.01	0.01						
SAINT KITTS AND NEVIS	0.01	0.01	0.01						
SAINT LUCIA	0.01	0.01	0.01						

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2066 (2)	$2518 (3)	Col.(2) – Col.(1) (4) (+)	(5) (–)	Col.(3) – Col.(1) (6) (+)	(7) (–)	Col.(3) – Col.(2) (8) (+)	(9) (–)
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01						
SAMOA	0.01	0.01	0.01						
SAO TOME AND PRINCIPE	0.01	0.01	0.01						
SAUDI ARABIA	0.95	0.83	0.94		–0.12		–0.01	0.11	
SENEGAL	0.01	0.01	0.01						
SEYCHELLES	0.01	0.01	0.01						
SIERRA LEONE	0.01	0.01	0.01						
SINGAPORE	0.16	0.16	0.15				–0.01		–0.01
SOLOMON ISLANDS	0.01	0.01	0.01						
SOMALIA	0.01	0.01	0.01						
SOUTH AFRICA	0.41	0.41	0.44			0.03		0.03	
SPAIN	1.96	1.83	1.92		–0.13		–0.04	0.09	
SRI LANKA	0.01	0.01	0.01						
SUDAN	0.01	0.01	0.01						
SURINAME	0.01	0.01	0.01						
SWAZILAND	0.01	0.01	0.01						
SWEDEN	1.10	1.07	1.08		–0.03		–0.02	0.01	
SYRIAN ARAB REPUBLIC	0.12	0.11	0.12		–0.01			0.01	
THAILAND	0.13	0.15	0.13	0.02					–0.02
TOGO	0.01	0.01	0.01						

Table 1 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	ABSOLUTE PARE 1970–1989	ABSOLUTE PARE 1980–1989	POINT DIFFERENCES					
	Low per capita income limit			Col.(2) – Col.(1)		Col.(3) – Col.(1)		Col.(3) – Col.(2)	
	$2600 (1)	$2066 (2)	$2518 (3)	(4) (+)	(5) (–)	(6) (+)	(7) (–)	(8) (+)	(9) (–)
TRINIDAD AND TOBAGO	0.05	0.05	0.05						
TUNISIA	0.03	0.04	0.03	0.01					–0.01
TURKEY	0.23	0.30	0.24	0.07		0.01			–0.06
UGANDA	0.01	0.02	0.01	0.01					–0.01
UNION OF SOVIET SOCIALIST REPUBLICS	8.84	9.82	8.72	0.98			–0.12		–1.10
UNITED ARAB EMIRATES	0.23	0.25	0.22	0.02			–0.01		–0.03
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.96	4.50	4.91		–0.46		–0.05	0.41	
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01						
UNITED STATES OF AMERICA	25.00	25.00	25.00						
URUGUAY	0.05	0.05	0.05						
VANUATU	0.01	0.01	0.01						
VENEZUELA	0.47	0.46	0.46		–0.01		–0.01		
VIET NAM	0.01	0.01	0.01						
YEMEN	0.02	0.01	0.01		–0.01		–0.01		
YUGOSLAVIA	0.42	0.56	0.44	0.14		0.02			–0.12
ZAIRE	0.01	0.01	0.01						
ZAMBIA	0.01	0.01	0.01						
ZIMBABWE	0.01	0.02	0.01	0.01					–0.01
TOTAL	100.00	100.00	100.00	3.04	–3.04	1.58	–1.58	2.39	–2.39

Table 2.

Machine scales based on alternative conversion rates and correspondingly different low per capita income limits

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit			Col.(2) – Col.(1)		Col.(3) – Col.(1)		Col.(3) – Col.(2)	
	$2600 (1)	$2577 (2)	$2513 (3)	(4) (+)	(5) (–)	(6) (+)	(7) (–)	(8) (+)	(9) (–)
AFGHANISTAN	0.01	0.01	0.01						
ALBANIA	0.01	0.01	0.01						
ALGERIA	0.30	0.31	0.31	0.01		0.01			
ANGOLA	0.01	0.01	0.01						
ANTIGUA AND BARBUDA	0.01	0.01	0.01						
ARGENTINA	0.54	0.51	0.53		–0.03		–0.01	0.02	
AUSTRALIA	1.49	1.47	1.47		–0.02		–0.02		
AUSTRIA	0.74	0.70	0.73		–0.04		–0.01	0.03	
BAHAMAS	0.02	0.02	0.02						
BAHRAIN	0.03	0.02	0.02		–0.01		–0.01		
BANGLADESH	0.02	0.01	0.01		–0.01		–0.01		
BARBADOS	0.01	0.01	0.01						
BELGIUM	0.95	0.97	0.94	0.02			–0.01		–0.03
BELIZE	0.01	0.01	0.01						
BENIN	0.01	0.01	0.01						
BHUTAN	0.01	0.01	0.01						
BOLIVIA	0.02	0.01	0.02		–0.01			0.01	
BOTSWANA	0.01	0.01	0.01						
BRAZIL	1.73	1.97	1.83	0.24		0.10			–0.14
BRUNEI DARUSSALAM	0.03	0.02	0.03		–0.01			0.01	

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2577 (2)	$2513 (3)	Col.(2) – Col.(1) (4)	(5)	Col.(3) – Col.(1) (6)	(7)	Col.(3) – Col.(2) (8)	(9)
				(+)	(–)	(+)	(–)	(+)	(–)
BULGARIA	0.12	0.23	0.18	0.11		0.06			–0.05
BURKINA FASO	0.01	0.01	0.01						
BURUNDI	0.01	0.01	0.01						
CAMBODIA	0.01	0.01	0.01						
CAMEROON	0.03	0.03	0.03						
CANADA	3.08	3.06	3.04		–0.02		–0.04		–0.02
CAPE VERDE	0.01	0.01	0.01						
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01						
CHAD	0.01	0.01	0.01						
CHILE	0.08	0.08	0.08						
CHINA	0.76	0.27	0.21		–0.49		–0.55		–0.06
COLOMBIA	0.13	0.14	0.13	0.01					–0.01
COMOROS	0.01	0.01	0.01						
CONGO	0.01	0.01	0.01						
COSTA RICA	0.01	0.02	0.01	0.01					–0.01
COTE D'IVOIRE	0.02	0.02	0.02						
CUBA	0.14	0.20	0.14	0.06					–0.06
CYPRUS	0.02	0.02	0.02						
CZECHOSLOVAKIA	0.31	0.39	0.32	0.08		0.01			–0.07
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	0.02	0.02		–0.03		–0.03		
DENMARK	0.64	0.62	0.63		–0.02		–0.01	0.01	

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE 1970–1989	RELATIVE PARE 1980–1989	POINT DIFFERENCES					
	Low per capita income limit								
	$2600 (1)	$2577 (2)	$2513 (3)	Col.(2) – Col.(1) (4) (+)	Col.(2) – Col.(1) (5) (–)	Col.(3) – Col.(1) (6) (+)	Col.(3) – Col.(1) (7) (–)	Col.(3) – Col.(2) (8) (+)	Col.(3) – Col.(2) (9) (–)
DJIBOUTI	0.01	0.01	0.01						
DOMINICA	0.01	0.01	0.01						
DOMINICAN REPUBLIC	0.02	0.02	0.02						
ECUADOR	0.04	0.04	0.04						
EGYPT	0.17	0.22	0.18	0.05		0.01			–0.04
EL SALVADOR	0.01	0.01	0.02			0.01		0.01	
EQUATORIAL GUINEA	0.01	0.01	0.01						
ETHIOPIA	0.01	0.01	0.01						
FIJI	0.01	0.01	0.01						
FINLAND	0.56	0.53	0.55		–0.03		–0.01	0.02	
FRANCE	5.87	5.70	5.77		–0.17		–0.10	0.07	
GABON	0.02	0.02	0.02						
GAMBIA	0.01	0.01	0.01						
GERMANY	8.41	8.37	8.28		–0.04		–0.13		–0.09
GHANA	0.01	0.01	0.01						
GREECE	0.35	0.35	0.34				–0.01		–0.01
GRENADA	0.01	0.01	0.01						
GUATEMALA	0.03	0.03	0.04			0.01		0.01	
GUINEA	0.01	0.01	0.01						
GUINEA-BISSAU	0.01	0.01	0.01						

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2577 (2)	$2513 (3)	Col.(2) – Col.(1) (4) (+)	(5) (–)	Col.(3) – Col.(1) (6) (+)	(7) (–)	Col.(3) – Col.(2) (8) (+)	(9) (–)
GUYANA	0.01	0.01	0.01						
HAITI	0.01	0.01	0.01						
HONDURAS	0.01	0.01	0.01						
HUNGARY	0.12	0.16	0.13	0.04		0.01			–0.03
ICELAND	0.03	0.03	0.03						
INDIA	0.37	0.40	0.38	0.03		0.01			–0.02
INDONESIA	0.19	0.21	0.19	0.02					–0.02
IRAN (ISLAMIC REPUBLIC OF)	0.99	1.40	1.84	0.41		0.85		0.44	
IRAQ	0.24	0.32	0.43	0.08		0.19		0.11	
IRELAND	0.18	0.17	0.18		–0.01			0.01	
ISRAEL	0.25	0.24	0.25		–0.01			0.01	
ITALY	4.76	4.44	4.68		–0.32		–0.08	0.24	
JAMAICA	0.01	0.01	0.01						
JAPAN	14.39	13.59	14.24		–0.80		–0.15	0.65	
JORDAN	0.02	0.02	0.02						
KENYA	0.01	0.01	0.01						
KUWAIT	0.26	0.18	0.25		–0.08		–0.01	0.07	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01						
LEBANON	0.01	0.01	0.01						
LESOTHO	0.01	0.01	0.01						

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2577 (2)	$2513 (3)	Col.(2) – Col.(1) (4)	(5)	Col.(3) – Col.(1) (6)	(7)	Col.(3) – Col.(2) (8)	(9)
				(+)	(–)	(+)	(–)	(+)	(–)
LIBERIA	0.01	0.01	0.01						
LIBYAN ARAB JAMAHIRIYA	0.24	0.23	0.23		–0.01		–0.01		
LIECHTENSTEIN	0.01	0.01	0.01						
LUXEMBOURG	0.06	0.06	0.06						
MADAGASCAR	0.01	0.01	0.01						
MALAWI	0.01	0.01	0.01						
MALAYSIA	0.14	0.17	0.15	0.03		0.01			–0.02
MALDIVES	0.01	0.01	0.01						
MALI	0.01	0.01	0.01						
MALTA	0.01	0.01	0.01						
MAURITANIA	0.01	0.01	0.01						
MAURITIUS	0.01	0.01	0.01						
MEXICO	0.87	0.96	0.88	0.09		0.01			–0.08
MONGOLIA	0.01	0.01	0.01						
MOROCCO	0.04	0.05	0.05	0.01		0.01			
MOZAMBIQUE	0.01	0.01	0.01						
MYANMAR	0.01	0.01	0.01						
NAMIBIA	0.01	0.01	0.01						
NEPAL	0.01	0.01	0.01						
NETHERLANDS	1.46	1.43	1.44		–0.03		–0.02	0.01	

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit								
	$2600 (1)	$2577 (2)	$2513 (3)	Col.(2) – Col.(1)		Col.(3) – Col.(1)		Col.(3) – Col.(2)	
				(4) (+)	(5) (–)	(6) (+)	(7) (–)	(8) (+)	(9) (–)
NEW ZEALAND	0.24	0.22	0.23		–0.02		–0.01	0.01	
NICARAGUA	0.01	0.01	0.01						
NIGER	0.01	0.01	0.01						
NIGERIA	0.21	0.20	0.20		–0.01		–0.01		
NORWAY	0.54	0.62	0.54	0.08					–0.08
OMAN	0.05	0.05	0.06			0.01		0.01	
PAKISTAN	0.07	0.08	0.07	0.01					–0.01
PANAMA	0.02	0.02	0.02						
PAPUA NEW GUINEA	0.01	0.01	0.01						
PARAGUAY	0.02	0.02	0.02						
PERU	0.07	0.08	0.09	0.01		0.02		0.01	
PHILIPPINES	0.08	0.08	0.08						
POLAND	0.36	0.46	0.37	0.10		0.01			–0.09
PORTUGAL	0.20	0.21	0.20	0.01					–0.01
QATAR	0.05	0.04	0.05		–0.01			0.01	
REPUBLIC OF KOREA	0.69	0.78	0.74	0.09		0.05			–0.04
ROMANIA	0.17	0.32	0.27	0.15		0.10			–0.05
RWANDA	0.01	0.01	0.01						
SAINT KITTS AND NEVIS	0.01	0.01	0.01						
SAINT LUCIA	0.01	0.01	0.01						

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE 1970–1989	RELATIVE PARE 1980–1989	POINT DIFFERENCES Col.(2) – Col.(1)		Col.(3) – Col.(1)		Col.(3) – Col.(2)	
	Low per capita income limit $2600 (1)	$2577 (2)	$2513 (3)	(4)	(5)	(6)	(7)	(8)	(9)
				(+)	(–)	(+)	(–)	(+)	(–)
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01						
SAMOA	0.01	0.01	0.01						
SAO TOME AND PRINCIPE	0.01	0.01	0.01						
SAUDI ARABIA	0.95	0.81	0.92		–0.14		–0.03	0.11	
SENEGAL	0.01	0.01	0.01						
SEYCHELLES	0.01	0.01	0.01						
SIERRA LEONE	0.01	0.01	0.01						
SINGAPORE	0.16	0.16	0.16						
SOLOMON ISLANDS	0.01	0.01	0.01						
SOMALIA	0.01	0.01	0.01						
SOUTH AFRICA	0.41	0.41	0.43			0.02		0.02	
SPAIN	1.96	1.84	1.93		–0.12		–0.03	0.09	
SRI LANKA	0.01	0.01	0.01						
SUDAN	0.01	0.01	0.01						
SURINAME	0.01	0.01	0.01						
SWAZILAND	0.01	0.01	0.01						
SWEDEN	1.10	1.07	1.08		–0.03		–0.02	0.01	
SYRIAN ARAB REPUBLIC	0.12	0.11	0.12		–0.01			0.01	
THAILAND	0.13	0.15	0.13	0.02					–0.02
TOGO	0.01	0.01	0.01						

Table 2 (continued)

STATISTICAL BASE PERIOD: 1980 – 1989 AVERAGE.
Income adjusted for debt, low per capita income (gradient of 85 per cent), floor, ceiling.
No scheme of limits.

	IMF	RELATIVE PARE		POINT DIFFERENCES					
		1970–1989	1980–1989						
	Low per capita income limit			Col.(2) – Col.(1)		Col.(3) – Col.(1)		Col.(3) – Col.(2)	
	$2600 (1)	$2577 (2)	$2513 (3)	(4) (+)	(5) (–)	(6) (+)	(7) (–)	(8) (+)	(9) (–)
TRINIDAD AND TOBAGO	0.05	0.05	0.05						
TUNISIA	0.03	0.04	0.03	0.01					–0.01
TURKEY	0.23	0.30	0.24	0.07		0.01			–0.06
UGANDA	0.01	0.02	0.01	0.01					–0.01
UNION OF SOVIET SOCIALIST REPUBLICS	8.84	9.82	8.71	0.98			–0.13		–1.11
UNITED ARAB EMIRATES	0.23	0.25	0.22	0.02			–0.01		–0.03
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.96	4.50	4.91		–0.46		–0.05	0.41	
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01						
UNITED STATES OF AMERICA	25.00	25.00	25.00						
URUGUAY	0.05	0.05	0.05						
VANUATU	0.01	0.01	0.01						
VENEZUELA	0.47	0.46	0.46		–0.01		–0.01		
VIET NAM	0.01	0.01	0.01						
YEMEN	0.02	0.01	0.01		–0.01		–0.01		
YUGOSLAVIA	0.42	0.56	0.43	0.14		0.01			–0.13
ZAIRE	0.01	0.01	0.01						
ZAMBIA	0.01	0.01	0.01						
ZIMBABWE	0.01	0.02	0.01	0.01					–0.01
TOTAL	100.00	100.00	100.00	3.01	–3.01	1.53	–1.53	2.42	–2.42

كيفيــة الحصــول على منشــورات الأمــم المتحــدة

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